

UNIVERSITETET I OSLO

Are Business Ethics Ethical?

Do company ethics live up to what they claim?

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10/11/2013 Høst 2013

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Abstract

The following Master's thesis is an analysis of the terms used in both the ethical guidelines and values espoused by companies, weighed up against classical philosophical texts and normative ethical theories, as well as traditional business ethics. This project is both a normative project in that I will be attempting to categorise the ethical guidelines and values of companies, and a descriptive project in that I will show what these companies are saying and doing right now. What particular ethical framework does a company gravitate towards for its value system? Are these values consistent with a company's actions? Is business truly ethical, or have the companies merely adopted a code of ethics as a safeguard against responsibility, and thereby liability?

A Short History of Business Ethics and Terms

The concept of ethics in business is as old as the concept of ethics itself. Both the Bible and Aristotle, amongst other ancient texts, allocated rules and discussed proper behaviour in commerce and trade, just as the prohibition against theft was clear-cut in bygone ages. However, it appears that once a more secular society became the norm, certain norms' applicability to business were questioned. Amongst others, John Locke famously defends the notion of private property as a natural right (the mixing of one's labour with nature), Adam Smith is considered by many to be the architect of modern economics (his invisible guiding hand a cliché) and John Stuart Mill espoused human utility as the ultimate guide to human thriving and happiness. Max Weber suggests that the capitalist system thrives under the protestant religion due to the notion that individual salvation in heaven was reflected by an individual's work ethic on Earth, while Karl Marx severely criticised this same capitalist system for exploiting labour by not paying the true value of human labour (The true value of this labour, according to Marx, is reflected in the difference between what is paid to the labourer and the price of the product on the market, or in other words, the profit). The notion of ethics in business is not new.

The emergence of business ethics as its own field is a much more recent development, however. As businesses developed from small to middle sized to big business in the 1960s, a whole host of new problems and ethical issues surfaced such as international business with production in third world nations, sweatshops with their associated severely limited rights and employee lifestyle constraints, not to mention issues of widespread environmental damage. Corporations found themselves under seige for their actions, and as a result the notion of social responsibility developed. At this stage, each company decided individually what the term meant and how their responsibility should be expressed. Companies also actively advertised the benefits they were creating for society (and which perhaps was perceived to somehow compensate for the company's externalities and hidden costs).

Corporate Social Responsibility (CSR) is typically divided into four classes: '(1) voluntary social action for the employees of the firm in the tradition of social policy or corporate social welfare; (2) environmental action

as an expression of the ecological responsibility of the firm; (3) corporate citizenship rendering the firm as a legal person into a corporate citizen, promoting human rights and political change through civic political action; (4) philanthropy as support of philanthropic purposes in culture, the arts, sport, science, etc' (Koslowski, 2010, 20). These considerations are not legal duties or even ethical duties in a Kantian sense; instead they are regarded simply as complementary optional benevolent acts. As such, there is no obligation which requires ethical accountability outside of the local legal framework.

Business schools expanded upon the CSR concept by creating courses for future economists and managers, although little attention appears to have been paid to normative ethical systems as such. CSR was an empirical exercise which to some extent agreed with notions like that of Carroll, which describes the goals of an enterprise in a pyramid type structure where profit is the base, followed by legal obligations, and with ideas of an ethical nature such as social responsibility (and philanthropy) taking up the smallest point at the top. The field proper of Business Ethics came forth in the heady 1970s, with the first conference being held in November 1974 at the University of Kansas. This was quickly followed by a number of anthologies and books on the subject, one of which has been the source of much of the information provided in this section: *Business Ethics* by De George. De George also maintains that Rawls' *A Theory of Justice* was a critical step for philosophers to gain consciousness surrounding such issues. Here business ethics attempted to create its own normative systems with a firm basis in ethics according to which business practice could and should be evaluated. Suddenly there were proposed standards to be followed - both positive to and critical of business. For example some, such as Reintorff, suggest that in fact all economic activity takes place within the field of ethics, and not the other way around. These restraining ideas could be (and were) used as justifications for new laws, which would then provide the impetus for business to be more aware of their actions in all circumstances and to incentivise (that is, to create a demand for) ethical responses to situations and dilemmas. Typically this awareness includes a code of ethics such as those that will be analysed in the scope of this paper. It also includes clear statements of duty and accountability, ethical projects and training schemes, ethics ombudsmen,

corporate values and civilizing business practice (that is the creation of cultures and mores associated with specific businesses).

Such laws tended to follow in the footsteps of big business scandals such as the Union Carbide disaster in Bhopal, India (where thousands were killed and several hundred thousand injured after a gas leak at a pesticide plant which was the result of poor maintenance and failure of safety measures). Another example is Enron & WorldCom(financial statement falsifications). The chemical industry incorporated a voluntary code of ethics known as Responsible Care into their business practices which promoted health, safety, environmental performance, improved chemical management, and increased transparency. Similarly, the Sullivan Principles existed for businesses established in then Apartheid South Africa as a means of justifying their businesses in otherwise controversial situations due to the racism of the regime (these were later expanded in the so called Global Sullivan Principles which endorse human rights, equal opportunity, freedom, compensation, a safe and healthy workplace, fair competition, promotion of community involvement and quality of life, and finally the application of the principles to those who a corporation does business with). In the United States, the 1991 U.S. Federal Sentencing Guidelines for Corporations and Sarbanes-Oxley Act of 2002 came into being as a result of a series of scandals, and these guidelines demanded ethical consideration along the following lines respectively: 1) a code of ethics, training schemes, supervising and reporting systems ,an enforced feedback system and a corporate ethics officer, 2) that the legitimacy and veracity of a corporation's financial statements be declared by the CEO and CFO, as well as a code of ethics for senior financial officers and public divulgence. 'The institutionalization of ethical codes and compliance officers who are in charge of controlling and enforcing the compliance of the legal and ethical rules is used for the prevention of ethical failure. Both measures were made obligatory after the Enron scandal through the Sarbanes-Oxley Act and influenced business ethics rules in all international large-scale corporations,' (Koslowski, 2010, 18). In following these requirements and showing that they were 'bona fide', a company could avoid most of the massive fine set by the United States government in the event of an ethical failure of some sort. The so called Triple Bottom line is

another example of a voluntary ethics code in that corporations adopt the measure to inform on financial, social and environmental issues associated with their business. Similarly, the Global Compact for Companies has ten guiding principles in business in the areas of human rights, labour, environment and anti-corruption.

Today, 'Business ethics and business compliance are instruments of risk management...The enterprise must minimize risk arising from the non-observance of the rules of business ethics and law through the implementation and sanctioning of business guidelines which illustrate the basic ethical principles of the organization and all organization members. Business ethics is part of the risk management of the enterprise against risks of reputation loss and penalties,' (Koslowski, 2010, 18). Having considered the risk to the company, what about the risks and prospects of persons who have not, and are not, invested in the company. The state and human rights of employees, bystanders living in the area, or anyone who experiences ramifications due to the company's actions should be considered. The problematic question of arbitration naturally rears its head. What kind of a role does "social contract" play in society? This is where business ethics comes into place: "Business ethics, one of stakeholder theory's major sources, stipulates a kind of implicit contract between the firm and society in which the firm has obligations towards society, which, in turn, has the right to monitor the firm,"(Bonnaufus-Boucher, 2010, 56). What happens when business and society disagree about obligations, however? The final say appears to go to society if we follow a common sense stance, which implies an unequal relationship between the parties. However, if we look at instances in which such arbitration is practiced, that power situation will be turned on its head, and business will get the final say. Which is correct, and which institution should realistically be the more powerful is a subject that obviously warrants a large amount of discussion, and which will be looked at in the course of this paper. This becomes a particularly trying issue when the consideration of international corporations comes into place. Who exactly is capable of monitoring them? Which society is internationally responsible enough?

First, it would behove us all to have a look at the historical notion of a social contract. "A social contract that comes from classical political

philosoph[y] is based on (1) a tacit, pre-existing sociality rather than a real contract; (2) the fact that the social contract is different from a contract between two individuals; and (3) an arbitration body governing the parties to contract, or an entity that does not have the same status as parties (individuals, members, etc),” (Bonnafus-Boucher, 2010, 57). If we take into consideration more modern interpretations of the social contract, such as stakeholder theory, however, the arbitrator disappears. The fact that stakeholders are individuals also suggests (as we commonly see) that they will heavily support private interests rather than ‘social good’. Not to mention that these private interests in themselves will be altogether reliant upon generosity of the business (and its stakeholders). Who are the stakeholders in a business then? Traditionally the stakeholders would have been investors, employees, suppliers and customers. This traditional view does not take into account a number of external ‘stakeholders’ who are also affected by business activities. Therefore, stakeholder theory extends the stakeholders of business to everything from the public to potential employees and their unions (and everything in between). In effect, it extends the stakeholder rights to everyone. Obviously, these stakeholders cannot all be equal in their influence over the power relationship between society and business. Therefore, stakeholder theory to a certain extent accepts the inequalities of the capitalistic system, and supports them in so far as they do not violate the primary rights of freedom (the right to life, etc).

Do, or should, businesses take into account more than their own interests? Should profit maximization be the ultimate consideration of a business? One would be hard pressed to contend that business practice should take precedence over human life. The answer appears to be answered in the phrasing of the notion of rights. Rights are supreme. The notion of human utilities and happiness must take second place to accorded rights. It therefore seems straightforward that business practice must take into account certain issues, at the very least issues regarding these rights. How far reaching these issues are, on the other hand, and what can really be realistically expected of corporations is another question. That human rights be considered in the equation seems to be a bare moral minimum. This suggests, furthermore, that as a bare minimum the impact of business on all

human societies must be taken into account, and not merely those who will be better off as a result of those activities (think of who pays for business externalities, and who reaps the advantages of lower cost). A business, like a person, must be responsible for their actions and the consequences of these actions.

What is, though, the ultimate responsibility of a business? And who are they accountable to? Are these two notions tied together in any way? That is, does who they are accountable to define what their responsibilities are? What happens in cases where near society is willing to put up with pollution and increased mortality associated with certain industries rather than the certain death that might be associated with no industry at all. And yet, other societies might not be willing to put up with the increased mortality so long as no other immediate threat concerns them. Where does the responsibility of business lie? Investors typically favour the simplest answer, and the one which will raise the least contradictions in terms of stakeholders, responsibilities and accountability. Yet if businesses are accountable only to investors, then obviously the ultimate purpose of business is profitability. If business, however, is accountable to the entire world, well then we might expect so much more of them. If they are accountable to everyone, who is keeping tabs on whether they are doing 'their job' in being responsible for their actions? Who is checking that they are fulfilling the stipulations of their contract? Their accountability to investors is easily traceable, malleable, and punishable. This suggested accountability to the world, however, does not follow the same direct path. It takes us back to the notion in stakeholder theory that the participants in this contract are not equals, and that businesses by definition are more powerful than individuals. A national business will be accountable to the laws and rules of a country, but the accountability of a global corporation is more tenuous.

One must be careful in suggesting that people's freedoms must be a core motivator of action, as this argument has been used many times by business to justify their own actions: "...the market is justified by calling it an expression of human freedom – the classic Friedman (1962) view – this creates immediate opposition in many people who daily experience otherwise," (Luetge, 2010, 69). That is to say, here the business suggests that

its right to freedom surpasses the right to freedom of other individuals. The issue at hand in this argument is not that one person (or corporation) always has the right to freedom, as might be an interpretation of the statements earlier in the course of this paper, but rather that the freedom of one should never come at the expense of the freedom of another. Aggregate freedoms or utilities never even enter the discussion. More simply put: It is not part of my freedom to take advantage of your freedom. This is not a viable course of action (although it is a possible one – just as murdering someone is possible). If someone takes advantage of your freedom, there are consequences to this action such as your suffering. What is being stated here is that freedom does not come without responsibility. Freedom does not come without accountability. Freedom does not mean that one is free to act with no consequences. Rather freedom means that one incorporates these reactions into oneself. Freedom means that one is accountable to oneself as well as other people. That one is aware of these restrictions, and that one's actions reflect this. Business must likewise be free in taking responsibilities into its own hands properly.

I suggest that business has had a slightly immature view of freedom and responsibility much like the teenager who desires to be free, but is not responsible enough to make the appropriate decisions. This does not imply that the teenager (or the business world) is bad, merely that the parent (society) will eventually catch up with their child and ground them (impose restrictions). After a period of humbling and learning the rules of society, the teenager can and should be released to act again. And this is exactly what has happened to the business world with their sudden interest in ethical guidelines and the discovery of how these might affect their actions. In effect, the business world has been rather suddenly confronted with the consequences of their actions. The corporations feel the need to 'safeguard' against future consequences by creating ethical guidelines for their corporations.

Christoph Luetge in his article on Economics and Ethics: How to Combine Ethics and Self-Interest likewise suggests in his idea of *order ethics* that there is a difference between moral actions and rules, and that these rules must be enforceable. He further suggests that these rules should have

incentives (they should be driven by the carrot rather than by the stick). That is, the corporations must see that there are real incentives that go with following more moral actions, just as a wayward teenager eventually concedes that freedom is not simply acting without consequence. If this is the case, that the capitalistic system is 'maturing', then one can see the argument for not initially making a corporation or business pay for the 'full extent of the damage' (one can see why the businesses received help in the financial crisis) on condition that similar situations do not occur again. The ethical guidelines of businesses and corporations should safeguard against this. But are these ethical guidelines accomplishing their duties, or are they simply a strategy to 'get ethical' and to divert attention away from the consequences and who is responsible? This would again be similar to a teenager pretending to behave and promising to do as told, and as soon as being out of eyesight of the authority doing all the things they want to do either way in the knowledge that 'what you don't see won't hurt you'. Except that of course it does hurt. It hurts the teenagers themselves (in that they are not aware of the consequences of their actions), it hurts their parents (in that they can no longer trust their children to 'do the right thing') and society (in that business is not maturely following the rules and norms that society sets for very good reasons). This accountability both to society and themselves is something that will be looked into more closely in the latter parts of this paper when I discuss an actual ethical situation. But let it be suggested here that both teenagers and corporations apparently need stronger incentives than just pure good reason. They need immediate goods along side the long-term desirables. The negative side effects of short term (perhaps hedonistic) goods which both teenagers and corporations are swayed to follow must be more matter of factly apparent, and additional consequences should be in place to ensure their displacement.

To phrase the problem of business ethics most succinctly, I refer to Rendtorff as he stated it: "The problem of the relation between ethics and economics in business concerns the concept of economic action and the role of ethical responsibility in economics," (Rendtorff, 2010, 74). He furthermore describes, as I have suggested earlier, that business ethics are external constraints on this economic action in the sense that ethics is a foundation for

any sort of action. However, Rendtorff urges us to be careful in considering ethics a kind of “king of economics” (Rendtorff, 2010, 73), thereby pushing us in the direction of a dialectical relation rather than a linear relationship between economic values and ethical values. That is, Rendtorff increases awareness around the issue of dichotomizing these two different sources of values, and wants a deeper understanding of how economics and ethics are not either mutually exclusive or categorized within one another. Rather, they are separate fields of study which can influence and clarify possible future actions.

As such, ethics is sceptical of a completely individualistic economic theory and highlights the benefits of altruism alongside what both the individual and a corporation should theoretically consider their responsibility. Historically philosophers viewed economics as a part of politics and therefore it “was viewed as a moral science, not as a mechanical natural science, but as a part of the art of ‘good government’,” (Rendtorff, 2010, 75). Modernity, however, took a turn of affairs to focus on the efficient rather than the good life. When the focus is on efficiency and profit maximization in economic theory, the natural result is in an ambiguous landscape where ethics and economics appear mutually exclusive. There is no place in such a micro-level self-interested individualistic theory for ideas such as rights or freedoms which might be considered the cornerstones of good ethical theories. Rendtorff suggests that business ethics could be a missing link of sorts that integrates the fields of ethics and economics such that this ambiguity disappears. That is, he wants the good life to be influenced by both economic theory and ethics as the ultimate point of a dialectical argument. In arguing for this integration of the good life into business ethics, Rendtorff feels pressed to ask what motivates people. The answer to this question is that there are a plurality of values and ethical choices, with no one – say self-interest – being the main, much less the indisputably correct, answer. Moreover, he suggests this manifold idea of the good life is closer to the truth in disclosing what stimulates activity, including economic activity.

Traditional ethics is beset with the dispute between self-interest and altruism, as well as encompassing the idea of responsibility for future consequences of actions. Obviously it is impossible to take into consideration

everything that might happen. As Rendtorff puts it the “ analysis of economic reason as based on bounded rationality and the ‘garbage can’ conditions of decision is not that business decisions are exclusively ethical or economic in any ideal sense, but rather that the decision-making is based on a kind of ‘mixed rationality’ including elements from both economic and ethical rationality but certainly also other fields like politics and law(Rendtorff, 2010, 82).” This suggests that one can never make an ‘ideal decision’ based upon ‘ideal rationality’ within an ‘ideal framework’, but instead that a lot of considerations both rational and otherwise come into play in the daily process of judging and executing actions. However, what is certain is that ethics does ultimately play the sort of foundational role that Rendtorff alludes to since an action must usually be considered minimally amoral (that is, not immoral) to even be contemplated as desirable. Indeed there are such ethical checks on individual freedom.

In addition to the notion of ethics, it will do us some good to consider the term economics as well. Particularly interesting is whether one could naturally conceive of ethics being a dimension of economics; that is, whether economics is inherently value laden or an external source of value which could be procured through the means of economics, amongst other types of action. One point that will shed light upon whether economics has an internal or external relationship with ethics (that is whether ethics is a part of economics by definition, or whether there are two different fields which could, but need not, influence one another) is the issue of property rights . “To respect property rights is viewed as the foundation of the economic system and part of fair competition is not to question basic property rights, “ (Rendtorff, 2010, 90). This statement is not controversial, and the founding father of modern economics Adam Smith would certainly have agreed with it. If the property rights of a business are not respected, no one would doubt the necessity of external intervention. As such, a ‘right’ demands defence if and when it appears to be disrespected. It also seems that property rights are not value neutral, rather they are value laden as a positive right. It is a right that people have for a reason: that being at its most basic level security for future existence and future action. It is a leap to suggest from one example that business is therefore ethical by nature, but it is suggested that all action has

an ethical dimension and that economics is simply one type of action. Therefore, “ Business ethics is about right values at the micro-level or organizations, but also about individual behaviour in organizations and at the macro-level. In this sense, business ethics is about defining acceptable ethical positions of the firm within society and in relation to the state,” (Rendtorff, 2010, 93). Thus, business ethics is about finding actions which are ethically acceptable at a minimal level, and hopefully influencing actions which are ethically positive- that is, actions that enhance society. Because of this foundation of business ethics, the normative question of which values business should pursue is not an external interdisciplinary question. It is an internal question coming from the heart of business, a business with an ethically defined pulse.

The notion of a necessary tension between economics and ethics, although colloquially accepted, appears to be a paradox. Either ethics is a dialectically parallel field to economics, as Rendtorff would have us classify the process, or economics is a type of action, and therefore by definition due ethical considerations such as trying to find the good life or the right action. Either way, to suggest that ethics has no place in economics is akin to suggesting that ethics has no place in life. In dreaming up the ideal good life ethics has a place. To use a business example, surely all would agree with the premises set up by a business contract: “The ethical principles of business contracts are that (1) contracts and agreements should be based on informed consent among partners; (2) moreover, facts that are the basis for the agreement should be reliable; (3) no one can be forced to make a contract; and (4) the agreement must never bind partners to immoral action,”(Rendtorff, 2010, 83). There is an inherent element of fairness at play here, as well as a notion of ideal business (ideal life). In order for a business contract to be ethical, it must be fair to both parties as no one would willingly choose to be on what they perceived to be the losing end of the contract. A contract should ensure that there is a fair allotment of both advantages and disadvantages- which in turn implies a sort of justice for all. Good business is not a profit game where all actions (and values) are equal. Some actions take precedence, and I suggest ethics is the source in finding the best solutions, while justice is the incentivizing agent.

Ethics

In discussing what types of ethical systems business have, a natural part of this discussion will be what specifically is meant by the word ethics. To define a term in this way is at the very heart of philosophical discussion and the Socratic Method. The Webster dictionary offers the following definition of ethics: "the discipline dealing with what is good and bad and with moral duty and obligation" and "a set of moral principles : a theory or system of moral values <the present-day materialistic *ethic*> <an old-fashioned work *ethic*> ", not to mention: "the principles of conduct governing an individual or a group <professional *ethics*> " and "a guiding philosophy : a consciousness of moral importance" (reference). Finally there is the most general definition: "a set of moral issues or aspects (as rightness) <debated the *ethics* of human cloning>". What is being discussed in the scope of this paper is specifically the professional ethic of businesses, or in other words, "the principles of conduct governing" the group of individuals in the specific arena of business.

An interesting question is whether it is conceivable that a business could have a completely individuated ethic at all. Are nurses, for example, really expected to perform ethically on a level above and beyond what is expected of another person? Or perhaps only to the limits of their knowledge? If a nurse is in a situation that requires a certain type of action of which they have knowledge (be that experiential or theoretical), and they have been hired to do this certain action, then it makes sense that this action would be expected of them. It also follows that there would be ethical ramifications if this action was not preformed by this nurse. That is, in essence, it would be bad if they did not perform this action. However, are they required ethically to go beyond this action if they have the knowledge to do so? Could this similarly be required of any other person? If placed in extreme circumstances (a car crash, etc), it seems a natural reply that they should (and so should any other person). Does that mean that on a daily basis, the field of nursing is more ethically laden than that of another non-medical field? What defines the ethical situation as ethical? What defines the situation of a businessman as less ethically laden? The immediate life or death repercussions?

In Alan Goldman's discussion in his book "The Moral Foundations of Professional Ethics", he identifies the idea of special ethics that are

associated with specific jobs as a differentiation of ethics. This differentiation implies that the people who do a specific job must have an ethic that is different from what is expected from other people, as well as the normal moral code. For example, we can imagine that in the situation of a car crash, a nurse might have an extra ethical push to help beyond that of a person with no medical training. At the same time, however, we would consider it to be a good action that a person with no medical training helps, and we would consider it bad if this person made no effort in a situation in which they had the ability to help. We do not, however, expect this person with no medical training to stop by at the local hospital to help on a daily basis, even though we might consider this to be a good action in the same way as one might conceivably expect this of the nurse (particularly if the hospital were somehow in dire circumstances).

If a profession follows the normal moral code, and yet has extra 'duties', this is identified as weak differentiation. If a professional group is exempt of the normal moral code in lieu of a professional code, this is considered strong differentiation. If the profession simply must follow the moral code, there is no differentiation. In a weakly differentiated profession, Goldman maintains that the normal moral code always takes precedence. He defends the notion of strongly differentiated ethics, such as what is practiced by judges, by pointing out: "...Some central institutional value will fail to be realized without the limitation or augmentation of his authority or responsibility, and that the realization of this value is worth the moral price paid for strong role differentiation". In effect, judges must follow the moral code of their profession even in circumstances where the individual judge feels this to be the wrong action. Here Goldman firmly points to the fact that differentiations of ethical roles come at a price. All individualized and professional ethics pay this price: the price of blurring the normal moral code.

What is meant by the statement that ethics comes at a price? Consider a non-ethical world, what does this world look like? The first thing that comes to mind is of an egocentrically egotistical world where everyone would take whatever they want with no thought for another. Where does this non-ethical idea of what the world lead? Perhaps non-ethical rather than meaning UNethical as in bad, means not ethical as in a situation that is neither good

nor bad. This would be the same differentiation as between immoral and amoral. Thus there is a notion of a non-ethical, what shall henceforth be called a pre-ethical situation. It is a situation in which ethical considerations are not yet applicable. What sort of situation would this be? It might be a 'natural' situation, that is, one of the 'natural' world. Natural is here used in the sense of that state which is untouched by civilization or people. Rocks are pre-ethical. In their 'natural' environment, how could rocks be ethical? Even if rocks were set to avalanche over a group of people 'in nature' (here again, a situation separate from civilization or people), the situation would not be ethical (albeit it would be tragic) unless there was somehow in which some person could have deliberately placed either people or the rocks in this situation. The ethical situation takes place when a person capable of changing a situation is present. Likewise, animals are not usually considered ethically active, although we can imagine them in ethical situations. Animals, as a part of the 'natural' world, do not have actions which can be considered good or bad. A lion is not murdering a zebra (with all of the bad implications of the word). This lion is acting 'naturally'. Thus a 'natural' situation is considered pre-ethical. Are there other situations which are also pre-ethical? For example a business situation?

An ethical situation necessitates people who are capable of actively participating in events on some level (for the purposes of this discussion, the such beings will be restricted to people). In a situation like a car crash or an avalanche, one could imagine the situation being simplified to there would be a good way of acting and a bad way of acting. That good way of acting might come at the price of losing something else, for example to act in the good way in the situation of a car crash, might require that coming late to a meeting. Or even missing work. Perhaps even losing out on a days income. At what point would the price of the action outweigh the good action? Consider the example of the Good Samaritan who stopped to help the fallen (robbed/injured) man. The priest and the Levite simply walked by, and are historically condemned for their action. But who is to say that the price of helping this fallen man was not too high for them? There is no explanation given of why they did not stop to help, simply that they did not. However, the price of helping was certainly not too high for the Samaritan, and therefore he

did help. Likewise a price was paid by this Samaritan in order to help: he had to stop his journey, he used his oil and wine on the fallen man, he put the fallen man on his donkey, and he had to walk to a destination (perhaps out of his own way) where the fallen man could receive further help.

Goldman proclaims that the moral price that is paid for strong sense differentiation of a profession is that other morals are sacrificed (in the same way that the Priest and the Levite sacrificed the fallen man to something) and that therefore their perception of the normal moral code has somehow become dulled. That is, if these professionals expect their professional code to trump the normal moral code in their work because of strong differentiation, they will allow it to trump the normal moral code in other circumstances as well. Or are we simply to be relativistic and allow for normatively different ethical systems which require no justification for their special preference? The whole purpose of an ethical system is to provide an ultimate justification for certain actions. Otherwise the trap of relativism awaits. The correct action is usually the ethical action, and it is the action which is expected to be performed: The nurse discussed above is expected to perform her tasks in such a way that she has right results. These are the correct actions for her to undertake, and they are justified both by her knowledge as well as the situation. Ethical reasons are therefore a sort of ultimate and overriding reason for action which take precedence over other types of reason. They are, furthermore a necessary justification for any people's actions. The idea of strong differentiation is therefore all the more interesting, as what we are considering is a trump to this ultimate and overriding reason for action. The logic for this trump must indeed be very strong, if it exists at all. As Goldman comments, 'Central norms of various professions must take their place in the common moral framework that provides such overriding reasons: in situations in which these norms determine only hypothetical imperatives, in which they are normally overridden by other more stringent duties, they cannot be elevated to ultimate prominence. It is a truism that professionals, like everyone else, ought to do what is morally required of them in all circumstances,' (Goldman, 1980, 9).

Goldman is inspired by Kant, and we will take a dutiful tour of the implications of this 'common moral framework' later in this paper, alongside

four other 'common moral frameworks'. But let it just be mentioned here that for Goldman, and Kant, an individual right (such as the right to life) not only always overrides individual utilities (like the enjoyment of an ice cold drink) but also always overrides collective utilities (such as the enjoyment of a drink in general by many persons). Goldman would suggest that a collective utility (such as the million collective joys of having an ice cold drink) could never override an individual right (a life). Therefore a collective utility could never trump an ethical reason founded on a right, and any utilitarian ethic would be doomed to fall short for failing to take this into account. The notion that business ethics are predominately utilitarian should therefore be viewed with a bit of skepticism at the very least.

In effect, what Goldman is asking, is "Why should being a professional count as a moral difference?" (Goldman, 1980, 21). Why would being a professional exempt one from the normal moral framework? Why, to use the example of the Good Samaritan, should the Priest be exempt from helping the fallen man? What type of reason would be strong enough to trump the right to life of the fallen man? To put this question in the business world, does a professional business ethic override the ethical systems set up by society?

Ethics is the promotion of eudimonia – or thriving- of the human race.

Business Ethics

“ A shift of emphasis must take place from the embodiment of sovereign will through persons and electoral acts and specific organizations, towards procedural requirements to processes of communication and decision-making,” (Buhmann, 2010, 189).

So now the question becomes: is the market actually an ethical engine? Is ethics external to economics or necessarily internal to it? Is economics about maximizing profit, about efficiency, or is it a prudent use of resources? How different are economic restraints functioning within the market? Could such constraints be perceived in a positive light (as in deontological constraints), or are any constraints automatically negative in view of the ideal of the free market? In discussing the notion of constraint, values immediately come to mind because some action is being constrained as a result of values that are present in either a hard or soft form in the situation. Hard values are concrete, tenable objects that are pursued for their own end and do not require an ought as they are self-promoting and do not need outside reinforcement: money, power, law. Soft values reflect more ambiguous, intangible ideas that do require an ought as they are morally universal requirements: welfare, the environment, social benefits, human rights, etc. Rights can, furthermore, be either positive (what you have a right to do) or negative (what others do not have the right to do to you). Hard values are incentives in themselves (that is, all other things being equal, profit is good), while soft values need backing up. Hard values tend towards reason, soft values towards passion. That is, we are passionate about soft values, while hard values incentivize themselves. However, “...it is not self-evident that organizations fulfil soft values, even if they are considered beneficial for individuals or for society as a whole,” (Thyssen, 2010, 162). Soft values seem to reflect non-objective notions, while hard values are more objective in nature. “It makes more sense to die for lofty ideals than for a well ordered budget,” (Thyssen, 2010, 163).

There is a growing leaning towards adopting ethical and company values, and this seems to be a step towards behaving ethically in economic

spheres. Therefore today companies openly express their company's ethical and company values, and yet "if values are inherent in any decision, talking about 'value based management' seems superfluous, as management is only possible based on values," (Thyssen, 2010, 162). Companies have always had values, otherwise they would have had nothing to base any decisions upon. There have always been reasons for why one path of action was chosen and not another, but values are not always concretely stated for the public eye. More developed values do reflect an increased response to particular situations, that is the company would be more likely to be sensitive to and pick up on circumstances identified with a particular value. Moreover, this increased sensitivity could help a company to solve any confusion due to rivaling values. For instance, between the values of efficiency and profitability it seems clear that profitability would be higher order for a business, even perhaps in some cases where there was good reason for more efficiency such as a hospital setting. "The solution of a value conflict makes the organization visible and becomes part of its identity," (Thyssen, 2010, 164). There are a number of different ways of solving value conflicts dependent upon how the organization has ranked or considered the values present. If the values are considered to be of an equivalent worth, then the solution becomes compromise. If one value is considered to be of greater worth, such as in the example of profitability and efficiency, then the lower value will simply be suspended in the event of a conflict. In this case, the company may well be aware that this value is ranked lower than another, and the lower value may merely be a strategic play by the company. However, there it may also be that the company has set a lower limit below which neither value can fall. In this case, both values are fulfilled to the extent that they reflect the limit.

Sometimes a company sees no way of fulfilling a stated value, they might then consider it a vision for the future, and actively participate in developing that value. In this situation, the company might work to downplay the differential between the actual situation and what the value dictates about the situation. To have a vision of perfectly healthy employees is not realistic, however a company can claim that it has the goal of increasing health and work to eliminate situations which detract from that value. This is not a value which can ever be completed in the sense of compromising or solving a

conflict, but it is a value which can be a constantly reaffirmed and considered in company conversations. "If political values are considered both mandatory and impossible, they may form part of the self-description of an organization, not in order to be fulfilled, but in order to legitimate that they are not fulfilled," (Thyssen, 2010, 166). An organization intends to fulfill them in the future, therefore it will be tolerated that it is not completely accomplished now. The words of the company compensate for actions, while the full commitment to the value is transferred to an open future. Furthermore, opaque words are helpful in creating opaque situations, so as to reduce comparability between the reality of the situation and the normative value stated. "Therefore, the quality of the organizational values cannot, in the spirit of Protestantism, be decided by testing the goodwill of the decision-maker, but must, in the spirit of Catholicism, be measured by the good deeds and their consistency over time," (Thyssen, 2010, 165). Consistency here would constitute something similar to notion of reproducibility that is so important to the sciences. Thus, theory is never enough, there must always be a testable element of practice present in an ethical situation. When a hard value comes into contention, there is usually an objective source which can help in the judgement process. The law reflects this in terms of managerial practices, earnings, and taxation, etc. However, when such objective directives are absent then the company will be ultimately responsible for the decision made and the value held. So long as the source of the decision is objective, the company remains anonymous, but when a value-laden subjective decision is made the company will be marked as the decision maker. This implies, for example, that when a company is present in circumstances which have less objective constraints, they are all the more responsible for their actions. Economics influences and sharpens ethical arguments, however ethics is the ultimate foundation of economic (and all) action.

CSR (Corporate Social Responsibility) seems to have been a first step towards incorporating ethics into the world of business and economics. It is a common belief that CSR must be voluntary, or it will merely be anonymous actions that show no responsibility. "Regulation and standardization are possible, but not wanted, because they are looking backward, not forward and do not strengthen the image of an organization," (Thyssen, 2010, 168).

Responsibility is exactly how companies are attempting to portray their actions as ethical choices, which in turn reflect the company identity. And so, although this social responsibility is not optional, it is up to the provider of the service to specify details. It is a calculated model obligation which is neither guaranteed nor abiding, bound by a specific time and circumstance. Some would clearly view this as aiming at the wrong ends, and therefore be unethical.

Furthermore, since CSR is a voluntary soft value there is no compulsory incentive nor any other constraint upon action. "Is it asking too much to expect business to go beyond its conventional economic roles to become a more active, conscious and accountable participant in the process of international development?" (Blowfield, 2010, 197). What would the consequences for business and the world be to have business as a development agent? Does the concept of business acting ethically require positive acts, or is avoiding negative acts enough? That is, must the business positively help people and society, or would simply 'not doing wrong' be enough? Would simply abstaining from wrong-doing put business into a 'non-ethical' category rather than an unethical category? Is a business responsible for or constrained by situations which lead to, avoid and relieve social plights? There are certainly times when businesses do go beyond their economic role such as when poverty influences business decisions: "(a) when business is a cause of poverty; (b) when it is poverty's victim; and (c) when it identifies poverty as a commercial opportunity," (Blowfield, 2010, 198). The first refers to how the marketplace can disenfranchise people depending upon their situations (i.e. Women, ethnic groups, etc). The second refers to the potential available if everyone had similar status, freedom and wealth - a place without a vast percentage of the world's populace living under poverty conditions. The third suggests that business does have opportunities that both are profitable and favourable to the destitute. Taking such circumstances into account, it is obviously the case that business is operating in situations that are ethically tinged. When businesses take actions in the world and they are necessarily placed in ethical situations. How they approach their actions, however, is another matter.

Many businesses, and schools, approach the field of ethics as a science. Could it also be understood as a hermeneutical conversation?

McCloskey works with Friedman's description of a science in considering the placement of economics in the spectrum. Friedman has ten points which he considers necessarily present in any field that presents as a science: 1) Circumstances should be predictable as well as controllable by the science; 2) Observations and predictions are equivalent to truth; 3) Observations must be objective and reproducible - humans are thus eliminated as they have a tendency to lie; 4) A hypothesis is false only when proven so by experimentation; 5) There is no link between subjective and objective phenomena; 6) Numbers reflect the truth in an objective and reproducible fashion; 7) The justifying data are true regardless of current theories; 8) There is a clear methodology present; 9) Theories are universal and equivalent to a law; and finally 10) No oughts, no valuations, just numbers. McCloskey then asks whether economics is a posteriori (a statement requiring experimental justifications) or a priori (a statement that is true in itself). He points out that it is a normative field with value statements (profit is desirable!) and is therefore not a science, but rather a hermeneutic investigation of the marketplace, businesses and the values associated with these. There is no a priori justification for economics: "Ethics is about the values and values-driven management is about the ethical norms that should govern corporate decision-making," (Rendtorff, 2010, 257). McCloskey then suggests that a hermeneutical conversation implies a pluralistic approach in ethics, and that a number of different objects should be taken into account when considering business ethics: corporations; in-house interactions; the ethics of administrative actions; associations and communications with varying nations, communities, environments and organizations. Business ethics should be considered from a micro-level analyses within one business, to the macro-level notions of the function economics plays in the world at large and the international marketplace.

In short, economics likes to view itself as a definite science based upon empirical evidence of monetary profit and resource efficiency. However, scientific models are idealised paradigms rather than an accurate reflection of reality as such. Although, these paradigms do give relevant, useful and important predictions (even on imperceptible affairs) this does not mean that they are truistic of nature. In fact, even science with its apriori approach that is

based upon an analysis of numbers, is based upon certain values (such as the previously mentioned value of reproducibility)! And economics is nothing if not based upon communications between humans, and the corresponding actions.“ Economics is not separated from society and the issues of economics in society is a problem of the social legitimacy of economics, “ (Rendtorff, 2010, 270). Heidegger tells us that our understanding of reality is an institutionalized social construction. At the very least, economics then is a human interpretation of certain human actions, and as such it reflects a multiplicity of values. It should be a field that is aware that it is a symbolic reflection of a certain perspective rather than a set of universal rules in a value-free scientific enterprise. Economics should be aware of its own frontiers and gray areas, and as a human construction welcome the qualification of its actions through ethical justifications. Business ethics should, in other words, be a set of critical conditions for action, and require responsible behaviour from the business world in all circumstances (and not just in situations that are obvious ethical dilemmas). “Economics should not be restricted to end-mean rationality, but goals of economics should be determined in the light of the practice of social interaction,” (Rendtorff, 2010, 270). What business ethicists like Rendtorff are saying, in effect, is that the actions and strategies of a business are not logical a priori scientific derivations, but the result of a certain business culture with its affiliated values and norms. These economic values and norms are also reflective of society in general, and cannot accurately be considered separate from society. Without society at its base, there would be no structure known as business nor any field known as economics.

Ethical Frameworks

The following is a discussion of five selected paradigms of ethics within philosophy. These are: Utilitarianism, Virtue Ethics, Deontology, Care Ethics and Pragmatics. Business ethics in itself, as well as the history of Business Ethics, has already been preliminarily discussed. As a starting point for investigations into individual company ethics proper, I will endeavour to find five words or phrases that could be used as 'summary' words for each of these fields. That is, in the course of the discussion of the various paradigms of ethics, phrases or words that are unique to and which describe an ethical paradigm will be selected. These summary words (phrases) will be discussed in the context of their particular type of ethics, as well as why these particular phrases have been chosen as a marker for an ethical paradigm. I will then present these summary words for each paradigm within the context of the real-world ethics and values of Statoil, and try to argue accordingly for a particular ethical position for the given company's ethical word usage. Once the company has been thus systematised, I will furthermore look at real-life ethical situations that the company has been exposed to, and see if they have followed their own ethical guidelines and/or the ethics prescribed by the ethical paradigm within which their guidelines fell.

At the outset I would like to point out that the data collection present in the Addendum section of this paper, and which forms the basis of my analyses and graphs, is qualitative in nature. However, an attempt has been made to quantify the data in terms of word analysis, thus creating an early methodology to attempt to draw meaningful conclusions.

Utilitarianism:

Utilitarianism is a consequential ethic which was most famously promoted and refined by John Stuart Mill, although Jeremy Bentham is considered its true father. Basically consequentialism holds that the moral worth of an action is determined by its outcome. Jeremy Bentham formulated Utilitarianism as a type of consequentiality that followed the greatest happiness principle, which is to say that the action that had as its result the greatest happiness was also the best and most useful action. Thus good is here defined as utility to people, and utility is that property which tends to bring happiness to people (or which tends to prevent unhappiness). Bentham wrote ,” A measure of government...may be said to be confirmable to or dictated by the principle of utility when in like manner the tendency which it has to augment the happiness of the community is greater than any which it has to diminish it,” (Bentham,1990, 11). However, we may ask, how do we know if one happiness (or unhappiness) is greater than another? If two things bring happiness, how are we to chose? If two people each chose a different source of happiness, are they equal or is one better?

Here Mill attempts to come to the rescue, “Utilitarian doctrine is, that happiness is desirable” (Mill, 1990a, 15), and “Questions about ends are,..., questions [about] what things are desirable” (Mill, 1990a, 15). What Mill is stating here is that utility is defined by happiness which is defined by desirability. That is, what is desired points the way to what will make one happy and what makes one happy shows what is useful. Happiness is the ultimate good which we all desire, and is therefore the main criteria of a utilitarian ethic. So the answer to the above question of which source of happiness might be best could be: it is the source of happiness which brings the greatest happiness. Yet, “The ingredients of happiness are very various, and each of them is desirable in itself, and not merely when considered as swelling an aggregate. The principle of utility does not mean that any given pleasure, as music, for instance, or any given exemption from pain, as for example health, is to be looked upon as means to a collective something termed happiness, and to be desired on that account,” (Mill, 1990a, 16). Mill suggests here that not any happiness will do. Some happiness is more worthwhile than other happiness (in effect, the long time goal of health is

preferable to the short time goal of eating cake today). Or as Mill so eloquently put it: "It is better to be a human being dissatisfied than a pig satisfied; better to be Socrates dissatisfied than a fool satisfied. And if the fool, or the pig, are of a different opinion, it is because they only know their own side of the question. The other party to the comparison knows both sides," (Mill, 1990a, 63). That is, if two people are of a differing opinion regarding what brings happiness and one knows both sides of the story (one has eaten cake each day and then become healthier by not eating cake each day, while the other has only eaten cake each day), then the side with inside knowledge of both sides should know best. Because I know how to read, and I remember what it was like to not know how to read, I know that it is best -for everyone- that people learn how to read. Although I can see the unhappy struggle my children go through in learning how to read, I know that in the end there is more happiness in reading well than in being illiterate. But are we really willing to go so far as to say that I am happier than my children because I know how to read? Am I happier than a tribesman in the Amazon because of my ability to read? Mill might have responded positively that I am, however it appears to be more complicated and situation dependent. That is, any people in my particular situation would be happier knowing how to read (and therefore I have a certain knowledge regarding my children since their situation in all likelihood is not all that different from my own), however the tribesman from the Amazon is probably happier knowing how to read the forest than a book.

Mill's point was not so much to illustrate that one person's desires are superior to that of another, rather that often those goods which we have to strive for such as reading, health, absence of pain or vice, virtue... (Shakespeare and NOT the Simpsons), seem to give greater happiness. Furthermore, anyone who would be so bold as to suggest that this is not the case, simply does not have the full story, has not worked hard enough to achieve that particular good and has chosen the easy way out, condemning themselves to a life of less happiness. "The comparison of the Epicurean life to that of beasts is felt as degrading, precisely because a beast's pleasures do not satisfy a human being's conception of happiness," (Mill, 1990, 62). Or in other words, just because something does bring happiness to one does not imply that we have aimed correctly.

This is a defining issue of Utilitarianism, namely how do we produce a practical moral judgment? How do we decide what we should be aiming at? If Bentham's happiness is not enough to guide us to action, what is? Do we need to be omniscient in order to perform a good action? Where does that leave the real moral agent who is trying to decide between two courses of action (eat cake vs not eat cake). This is an agent who can never be ideally informed. Can two people have different outcomes (learn to read a book, learn to read the forest) even if their situations are similar (should I -or the tribes parent- teach one of our children to read a book so they can prosper in a cosmopolitan life, and the other how to read the forest so they can prosper "naturally" ?). Nozick offers an answer when he considers the mind game of the experience machine to which a mind is linked such that it gives extreme happiness. "What is most destroying is their living our lives for us," (Nozick, 1990, 60). Happiness is not enough, if we are not somehow the sources of our own happiness. And the more we strive for something, and master something (like reading, or Shakespeare), the more we are the result of our own actions and our own happiness. Thus, what appears to make Mill's virtues a greater utility and source of happiness than simple desires (what makes being healthy better than eating a piece of cake) is our ability to have control over our own happiness and utility. In being healthy, I am not indebted to the cake for a moment of pleasure and happiness. I give it to myself. Or in Nozick's words, "Perhaps what we desire is to live (an active verb) ourselves, in contact with reality", (Nozick, 1990, 59). In being healthy, I have a longer connection with reality than I do in eating a piece of cake. Being healthy is not limited to as short a piece of time as eating a piece of cake is, and therefore appears to offer greater happiness and utility.

This brings us straight into another big problem with Utilitarianism, namely the happiness vs. desire argument. The account mentioned above which points out that experience of reality is a necessary element of utility negates the happiness version of Utilitarianism. Pure happiness, if achieved through an experience machine, is not desirable. A person would not willingly choose this machine over 'real life' except perhaps in very extreme circumstances. And even then, people appear to prefer to fight for an improvement in their real 'extreme' lives, rather than to give up and

experience the fake good life. Therefore it seems that an account of Utilitarianism that considers desires as markers of utility is closer to the mark. However, as stated before, these can not just be any desires. Some desires appear to be more valuable than others, and therefore only informed objective desires appear to count for anything. Eating cake every day is not an informed desire, whilst being healthy is (and everything that might entail including not eating cake every day). Fulfilment of these so called informed desires is thus equal to utility. However, Amartya Sen proposes that Utility is actually a type of vector with distinct parts, amongst which desire is one. Pleasure is another. None of these vectors are homogenous, yet this lands us right back into the problem of which desires should be pursued in terms of utility. And what in fact happens when our awareness of desire fulfilment is not in keeping with reality? That is, what happens when we think a desire has been fulfilled (aka higher utility for us) when it has in fact not been fulfilled. These are complicated anomalies in Utilitarian theory which lack good answers. Rawls suggests that what these complications highlight is that, "Utilitarianism does not take seriously the distinction between persons," (Rawls, 1990, 85). Rawls further suggests that perhaps what is necessary to soften the blow of these problems is a modified theory of rights (rights will be discussed more thoroughly in the Kantian section). He thus states that, "...no distribution of satisfaction is better than another except that the more equal distribution is to be preferred to break ties," (Rawls, 1990, 91). And likewise Ronald Dworkin points out that Utilitarianism really is to the benefit of the majority in that: "In any community in which prejudice against a particular minority is strong, then the personal preferences upon which a utilitarian argument must fix will be saturated with that prejudice; it follows that in such a community no utilitarian argument purporting to justify a disadvantage in that minority can be fair," (Dworkin, 1990, 106). There appears again to be no basis for preferring one desire, and its resultant happiness, to another as this is merely a reflection of cultural bias.

Yet another Utilitarian problem is the so called utility monster: namely Parfit wrote that the hedonistic principle, according to which only quantity matters, which the above logic suggests we must adhere to, sadly implies that the more people who exist the better, so long as their lives are just barely

worth living. This is in contrast to the average principle where only quality matters and as such fewer people who are happier overall would be better. To put in individual terms, it is the problem of the century of ecstasy versus the drab eternity: "Two futures: live for 100 years of pure ecstasy, or forever in a life always barely worth living," (Parfit, 1990, 147). That is, a lot of a little happiness appears to be better according to Utilitarian thought than a little of a lot of happiness. A world full of cake eaters is apparently better than the few healthy dozen. Yet is this the choice made by people by and large? Do people, if given the choice, have a lot of children who barely survive, or do they only have a few to whom they grant "everything". Historically, many children were the rule, and yet when truly given a choice populations seem to revert to fewer healthier children.

In contrast to some other ethical paradigms, in Utilitarianism no act is strictly forbidden. That is, when there are no values which suggest certain desires and actions are inherently better than others, it makes for an empty ethics: "...when the mere existence of an individual person by itself has no value apart from the by-products and uses of the individual in producing and enjoying desirable states of mind, there is no theoretical barrier against social surgery of all kinds," (Hampshire, 1990, 160). Few could be lead to support this kind of logic in the light of history and Nazism in Germany. Some acts apparently must be forbidden. Herein comes another big conflict for Utilitarianism between those who are act oriented and those who are agent oriented: Utilitarianism seems initially to be agent oriented in focusing on individual happiness and desires. Furthermore, this agent orientedness suggests that all people be treated as ends, that all people are equal in their desires, rather than that they be seen as a means to some greater good of happiness for all (which could allow for the so called social surgery). Act oriented Utilitarianism, on the other hand, focuses solely on the consequences, and therefore allows people to be used as a means to greater ends. Where should the focus of Utilitarianism lie, in the desire of the individual or the happiness of the masses?

As was stated earlier, some acts, at least, must be prohibited in order to avoid ends at too great a cost. Sometimes the actions which might lead ultimately to good consequences do matter. As a result, once more

utilitarianism splits itself into Act versus Rule Utilitarianism. While act utilitarianism here allows for certain rules of thumb which could be followed, but whose appropriateness really should be considered in every application, rule utilitarianism conveys strict rules (along the lines of do not kill) which are to be followed by all. Act utilitarianism has application problems, much like the desirability issue, in terms of the knowledge of the agent (which can never be ideal), and yet rule utilitarianism seems to collapse into act utilitarianism when pressed to find an objective reason for particular rules (for example, in cases where not acting in accordance with the rule has greater benefits than acting in accordance with the rule suggests: eating cake at a birthday party to show celebratory spirit and group adherence rather than sticking to the strict rule of not eating cake for health reasons). Hare suggests there are two levels in ethical thinking as a solution to this particular problem. The first level would be good general principles which should not be breakable and therefore do not fit into a rule of thumb category. However, in cases where these rules for some reason do not fit (for example, when two principles are in conflict or when principles simply do not apply) thinking and evaluation must take place in a leisurely manner at a second higher level. The second level is the act utilitarian level with “the object being to have those level-1 principles whose general acceptance will lead to actions in accord with the best level-2 principles in most situations that are actually encountered,” (Hare, 1990, 231). That is, level-1 is a rather anti-utilitarian rule utilitarianism which tells people exactly how to act in all situations encountered. Meanwhile, level-2 is act utilitarianism through and through such that each rule in level-1 is evaluated slowly, deliberately and thoroughly such that the best possible unbiased principles are a basis for level-1 everyday morality. However, now the questions turn to the desirability basis of these principles, as well as whether morally right and morally rational really are synonyms. Level-1 everyday principles may turn out not to be the morally right action although morally rational, while the good action may turn out to be the action that is not right, and the actions of the good person may therefore be rationally wrong. “To inform a traveller respecting the place of his ultimate destination, is not to forbid the use of landmarks and direction-posts on the way. The proposition that happiness is the end and aim of morality, does not mean that no road

ought to be laid down to that goal, or that persons going thither should not be advised to take one direction rather than another,” (Mill, 1990b 224-225).

Through this quote it appears that Mill himself neither believed in a totalitarian type indiscriminate following of the rules, nor in a completely open anarchistic act utilitarian lifestyle. Rather his utilitarian ethics were more akin to a type of virtue ethics, in which the virtues could be predetermined in a level-2 rule utilitarian type manner. Not to the extent that he thought these virtues (or even morality and ethics as such) are actually objective goods, but to the extent that they tend to increase happiness and utility.

The discussion of utilitarianism was put forth in an effort to discover which core words might be useful in finding whether businesses adhere to utilitarian ethics. The following words will be used as a source for comparison: Utility - in that actions should be evaluated in terms of their propensity to promote the desirable; happiness - in that happiness is the ultimate end of all things desirable; revisionist - in that rules can be altered to bring about a better result; secular - in that people determine their own values and desires in setting their goals; and real- in that the theories should take into account real outcomes.

Virtue Ethics

The next section in the search for five descriptive words, is Aristotelian virtue ethics. Aristotle, of course, was of the opinion that intelligence and deductive logic resulting in technical actions neither was enough for a true practical reason, nor virtue as such. Practical reason could not be simply a deductive type of epistemology as the truths from which ethical actions are concluded are unqualified and unchallenged starting points (something is simply given), while the technical procedures which result in ethical actions are actually contingent upon the results of earlier actions. For Aristotle the act of seeing - and having the character which took the time to look for the important qualities of a situation - was almost more important than the act of doing: "...knowing how to discern the particulars, Aristotle stresses, is a mark of virtue," (Sherman 4). A person who has a virtuous character according to Aristotle, is able to identify the ethically prominent features of a situation. However, even having this mark of virtue (discernment) is not sufficient, although it is certainly necessary, if there is no action (doing), for Aristotle says further, "...it is impossible to be good in the full sense of the word without practical wisdom or to be man of practical wisdom without moral excellence or virtue," (Aristotle, 1997, NEVI1144b31-32). This suggests that we are all somehow dependent upon external factors such as whether we are born into a good family, or not, which in turn will influence the schools we are put into and thus ultimately our ability to perceive and gather the necessary knowledge. The ability to set up a practical goal is very similar to the setting up of an Aristotelian end. That is to say, there are practical steps one takes to be healthy is similar to there being practical steps one takes to be good (step 1: no more cake...). These are actions one takes, not merely a state of being good (or healthy).

The reason procedures and rules are not enough, but a virtuous character is necessitated, is that in order to be good a person must be physically present in the circumstances and must recognize that these circumstances require action. This person must be able to justify their action, and not just haphazardly point at given rules. If an agent does not notice the morally salient features, then that agent lacks virtue (likewise the agent is

lacking in virtue if they notice particular features that require action, but do nothing). “The continuous thread in Aristotle’s response to both rigorous rules from the top down and legislative procedures from the bottom up is that they side-step the issue of how we confront the particular case,” (Sherman, 1989, 28). It is a requirement of virtue that the agent’s vision is extended and enlarged in such a manner that it is open to enquiry with a reflective grasp of ends. There are different manners in which a situation can be read, and various questions allow a situation to be seen with more clarity and insight. Dialogue with others is required such that the virtuous agent has the appropriate training necessary to also be good at listening and identifying other viewpoints. “A life in dialogue with others will have its effect on how we interpret and read the circumstances of ethical action,” (Sherman 30). The ability to see ethical considerations requires participation and training- i.e. ethical education. Appropriate perception requires an ethical sensitivity-and with it the use of learned ethical concepts.

When an situation is encountered which has irresolvable differences, there will be a requirement that some meaningful values must be relinquished. A person is responsible for these chosen values, and should have enough education to recognize the values as well as the flexibility of character in recognizing when they are appropriately espoused (or not). A particularly good example of Aristotle making this point is the notion of the mean: “I am referring to moral virtue: for it is moral virtue that is concerned with emotions and actions, and it is in emotions and actions that excess, deficiency, and the median are found. Thus we can experience fear, confidence, desire, anger, pity, and generally any kind of pleasure and pain either too much or too little, and in either case not properly. But to experience all this at the right time, toward the right objects, toward the right people, for the right reason, and in the right manner - that is the median and the best course, the course that is the mark of virtue,” (Aristotle, 1997, NEII1106b15-23). Ethical standards are contingent upon the situation at hand, and as thus cannot be universally followed in the manner of a mathematical rule. Circumstances do not come pre-labelled, and so ethical education or “this process of ‘seeing as’ is a necessary prerequisite for action,” (Sherman, 1989, 40). Furthermore, this median of virtue is not simply an intellectual cognition of concepts, as we can

see from the above Aristotle's quote: it is also the correct sort of emotional reaction to a situation. What is being discussed here is the appropriate sort of fear, confidence, desire, anger, pity, and pain or pleasure of any kind. What is being discussed is the type of circumstances these feelings would be appropriate in, and Aristotle spends a lot of time defining emotions that are not properly virtuous. In fact, "Virtues are defined as states by which we stand well or badly with regard to feelings," (Sherman 49). This aimed at mean which is virtuous is thus the ability to act appropriately and with the proper sort of emotional sensitivity to a particular situation.

This brings us once again back to the notion of dialogue, and the intense necessity for dialogue when a person is virtuous in an Aristotelian way. As stated before, there are a number of factors that virtue depends upon such as education, but virtue is also dependent upon less obvious factors such as good family, and leisure. If one should be so unlucky as to be born into dire circumstances, such as with bad parents, it does not make virtue an impossibility, it simply means that one must first take the steps to acquire what is simply given to someone of better birth (better family, etc). This because the Aristotelian notion of virtue is a universal one. A person cannot be virtuous in just one field; if a person has one virtue, that person by definition must have them all. And unfortunately for people born into the wrong circumstances, Aristotle was also of the firm opinion that virtue was an absolute necessity for happiness. But happily virtue is also never a solitary condition, but rather one that should be lived cooperatively. "To have practical wisdom, Aristotle writes in NEVI.8, is to be interested in one's own welfare as part of the common welfare," (Sherman, 1989, 53). This is the reason why Political Science was considered to be a field of high honor by Aristotle. By not creating common welfare, one would in effect be condemning those in less prosperous circumstances both to a life of immorality and unhappiness, and by extension confirming one's own immorality as one by default due to that lack in virtue. Good living is by its very Aristotelian nature cooperative. Who met the criteria of personhood in Aristotle's Athens is another matter however. For example, both women and slaves are permanently defective, while boys are merely immature.

Ethical perception, for Aristotle, was a type of acknowledgement of the

salient features in a situation or choice made before any action was taken. However, these thoughts are not enough to move an agent to action. It is fully possible to imagine someone who understands what is ethical, but does not act appropriately. This may either be because these people are weak willed (or what Aristotle calls *akratic*, they know what is best, and intend what is best, but do not follow it), or because they are vicious (they know what is best, but it does not move them to action). Along with reason, one must have the desire for the correct act. "...Aristotle's account of desire suggests that it is because something seems good to us that we desire it, and not that it is good because we desire it. If we can change how things appear to us, then we are in a position to begun to reform our desires," (Sherman, 1989, 63-64). Our desires lead us to 'intend' to act in certain ways, and these intentions in turn become realized if they are possible. Rationality is therefore the ability to have consistent intentions (that is I do not both intend to eat the cake and not eat the cake, although I may desire to do both on some level). And virtuous people are those who manage to create intentions that are appropriate to a certain situation thus hitting upon the mean when they act. These people are reliable in both their knowledge and perception of the situation, but furthermore have the appropriate resources for handling the situation. "It [reasoning] is not so much deciding from the beginning that something matters to us, like peace or health or alleviating suffering, but deciding, through successive encounters with the world, in what way it matters, at what cost, when and towards whom. It is these questions that an agent answers when she acts; and these questions that give content to end," (Sherman, 1989, 87).

So, as was stated before, the important question seems to become: what ends should be maximized? In what order should ends be maximized? And the answer appears to be equivalent to what is good for a human being, that which is essential and constant. And the ultimate end, the ultimate target for a human being so to speak, is happiness, which in its turn "consists in the activity of virtue,"(Aristotle, 1997, NEVI1144a6). In fact, Aristotle goes on to say: "virtue makes us aim at the right target, and practical wisdom makes us use the right means," (Aristotle, 1997, NEVI1144a8). Thus we understand that human beings can attain happiness through virtuous activity, but this

happiness transforms both the goals and the process of human lives. There is a dialectical process between a person's reasoned choices and their desires, which is constantly being transformed by the goal, as well as the goal by both the desires and the choices. This means that neither goals nor desires nor the choices that lead from one to the other are static, but that these can all be transformed, built upon and cultivated. "We must not follow those who advise us to have human thoughts, since we are [only] men, and mortal thoughts, as mortals should; on the contrary, we should try to become immortal as far as that is possible and do our utmost to live in accordance with what is the highest in us. For though this is a small portion [of our nature], it far surpasses everything else in power and value...A life guided by intelligence," (Aristotle, 1997, NEX1177a 31-35; 1178a6). Intelligent rational thought must guide us, though it does not describe people in their entirety only that which is perhaps 'most' and 'especially' human. Therefore, even if an action does not give the desired result, this does not define that action as bad or as failed. Because this value lies both in the means of an act as well as its end (while a vicious action is worthless without a certain end). Aristotelian virtue is not empty of content (the means, the process, of an action matter) in the same way as Utilitarianism in acquiring goods.

However, since rationality does not explain the whole human being, what is this thing that rationality controls, which furthermore provides the content of action? It is of course character! While this character is non-rational, it is entirely capable of following reason - much as a child does a parent, suggests Sherman. It is this character which is defined as virtuous, it is the mode of conduct and emotions. Neither character nor rational thought, however, are enough alone: "it is impossible to be good in the full sense of the word without practical wisdom or to be a man of practical wisdom without moral excellence or virtue," (Aristotle, 1997, NEVI1144b31-33). The rational and intelligent part of humans must be present to perceive and discern the finer features of a situation, while the emotions are virtuous and thus pick up on what is good in a situation. Human rational thought, Aristotle says, helps humans perceive what they SHOULD perceive and feel. "Virtuous activity falls short if, in the end, it disregards the passions, if behaviour fails to evidence the proper feelings and sentiments in addition to the proper action and

beliefs,” (Sherman, 1989, 174). Emotions bring virtue to life in a living breathing way. Virtue is passionately lived and its truth is felt through human sentiment (perhaps most characteristically happiness), but it needs the eyes of reason to perceive a situation.

A discussion of character explains the mean virtue of Aristotle - a character traits\ that is in the middle of two vices on the slippery slope of action. At one extreme of this slope, there is a vice marked by excess while at the other extreme is a vice marked by deficiency. The mean is the golden way between these two vices. Take the notion of bravery: “For example, a brave man seems reckless in relation to a coward, but in relation to a reckless man he seems cowardly,” (Aristotle, 1997, NEII 1108a19-20). Aristotle carries on to note that the opposite of a coward is not a brave person, but a reckless person. The brave person is neither a coward nor reckless, but in control of what the situation demands. Other examples of virtues with their vices of excess and deficiency, respectively are: self-control as the mean of self-indulgence and insensitivity (as regards pleasure and pain); generosity as the mean of extravagance and stinginess (as regards spending money on the small and personal); magnificence as the mean for gaudiness and niggardliness (as regards spending money on the large and societal); high-mindedness as the mean for vanity and small-mindedness (as regards honour and dishonour in the small and personal); there is an unnamed mean for ambition and being unambitious (as regards honour and dishonour in the large and societal sphere); gentleness as the mean for being short-tempered and apathetic (as regards anger); truthfulness as the mean for boastfulness and self-deprecation (as regards pretense); wittiness as the mean for buffoonery and boorishness (as regards pleasantness in amusement); and finally friendliness as the mean for a flatterer and grouchiness (as regards pleasantness in daily life). Furthermore he mentions a number of emotional states which can be considered similar to virtues as these also have similar means, for example: modesty as the mean for shameless and shame (as regards the sense of shame); righteous indignation as a mean for envy and spite (as regards the prospering of others), (Aristotle, 1997, NEII1107b1-1108b10). Aristotle also discusses two notions of justice in book five of his Nichomachean Ethics in the light of his virtues, and these are defined as

fairness and lawfulness. That is, something is just (or fair), for example, when properties are equally distributed; and something is just (lawful) when, for example, someone has been reprimanded for wrong doing. "For though all that is unfair is against the law, yet it does not follow that all violation of lawful is unfair," (Aristotle, 1872, NEV,p12).

Similar to our discussion of utilitarianism, this discussion of the virtues in Aristotle's Nichomachean Ethics was put forth in an effort to discover which core words might be useful in finding whether businesses adhere to a virtue type ethic. I herewith offer the following words as the best sources of comparison value: Ethical (or moral) - in that there are correct or higher standards (character traits) which should be followed in a manner akin to virtues (actions are not empty of content); particular- in that each situation is considered in its singularity, and not as a result of rules for all; discussion- in that controversial circumstances and ideas can be contended; educational: in that ethical issues, ideas and practices can be learned; rational and emotional- in that people will take that approach which expresses the inherent humanity of a case; and justice- in that circumstances should be fair to all and lawful.

Deontological Ethics

Ethics is often viewed as a set of rules which should be followed by all, ethical guidelines in business tend to be exactly that - a set of rules for all (in a certain position?) to follow. This notion of a set of rules which ought to be followed comes from the normative domain known as deontological ethics, and primarily from Kant. The moral worth of an action is based upon whether it follows a universalized rule which can be applied to all persons in all circumstances. An example of this would be that "normally, the excuse, 'I was just doing my job,' is not acceptable" (Goldman, 1980, 3). Doing one's job is not a universally applicable rule that can be a priori accepted in the manner of a moral justification. In this case, there must be a better backing for action than what is required of a job, and the moral framework of deontological ethics demands that the universal set of rules be followed without exception by everyone. The requirements of a job do not excuse a negative action nor the negative consequences of that action. This universal set of rules follows rationally from what is known as Kant's Categorical Imperative which is an absolute requirement for all rational beings (not to be confused with his hypothetical imperative which is only required once certain conditions - in the guise of ends and goals that we will and aim at- have been satisfied). There are four common formulations of Kant's Categorical Imperative and these are expressed by the following maxims or willingness to do something and the corresponding action: 1) the universality formula: "I should never act except in such a way that I can also will that my maxim should become a universal law," (Kant, 1993, 399-400), 2) the humanity formula: "Act in such a way that you treat humanity, whether in your own person or in the person of another, always at the same time as an end and never simply as a means," (Kant 429), 3) the autonomy formula: "the third practical principle of the will as the supreme condition of the will's conformity with universal practical reason, viz., the idea of the will of every rational being as a will that legislates universal law," (Kant, 1993, 431) and finally 4) the formula of the kingdom of ends: "Act in accordance with the maxims of a member legislating universal laws for a merely possible kingdom of ends," (Kant, 1993, 439). All other moral laws are derived from these, and Kant would suggest that any given situation could be

better analyzed through one or all of these formulations.

The universality formula is in some ways a play on the golden rule of do unto others as you would have them do unto you. But Kant rejects this comparison saying that the latter is merely a simplistic derivation of his maxim as it completely neglects to mention or incorporate the very important concept of duty. People, or any rational beings, are universally constrained by the Moral Law, and as such they are 'duty' bound to the moral law in much the same way as one might be duty bound to support a good friend, or to be a good citizen. It is true that there are people that do not act as a good friend, good citizen or good person should and Kant mentions this apparent anomaly in *Grounding for a Metaphysics of Morals*. That there are people, Kant would say, that do not understand the duty of the Moral Law, nor feel the constraint of it does not tell us anything about rationality nor that law. "Consequently, reason unrelentingly commands actions of which the world has perhaps hitherto never provided an example and whose feasibility might well be doubted by one who bases everything upon experience; for instance, even though there might never yet have been a sincere friend, still pure sincerity in friendship is nonetheless required of every man, because this duty, prior to all experience, is contained as duty in general in the idea of a reason that determines the will by means of a priori grounds,"(Kant,1993, 408). That is, despite plenty of evidence of friends acting contrary to this ideal of a good friend, the ideal remains an analytic a priori definition of true friendship. In this case, it might be because these individuals are not properly acquainted with the universal law, or the ideal of friendship, and do not understand the application of that law and the inherent duties of a friendship (in the same manner as some might misunderstand scientific universal laws, and their application). That is, a law which is objectively necessary, a law which is unrelentingly commanded by reason, is practically subjectively contingent, it is a law that is personally chosen by the person who wills actions. The person who knows of the friendship ideal must still constantly choose actions in accordance with the ideal of friendship. This apparent lack of experiential data (what we experience other humans doing) does not reflect upon the veracity of a theorem. The scientist who understands a scientific law would not contend that it was unjustified because a great many more people

misunderstood the law than understood it. In this sense, the practical applications of a law or action do not reflect the truth of that law or action. Kant's universal law is necessarily a priori as it is ultimately justified by logic and there is no further background justification for it. That is, it is an a priori synthetic in that the law is not based upon outside experience, but it is also not true by definition as it does not explain itself analytically in the manner that for example "a mother is a female parent" does. Here the concept of female parent is held within the concept of mother, and to deny the second part (the predicate) of the utterance would be a contradiction (the non-female parent is not the mother - by definition). On the other hand in synthetic cases such as "Not all mothers have given birth" the sentence is not self-descriptive of the subject, and although they must not be a contradiction to the subject (whether the female parent has given birth or not is not a direct contradiction of her being a mother), something more is required of them. There is deductive logic inherent in the formulation of Kant's maxims such as in the mathematics behind a scientific theory. Scientific theory itself is a good example of a posteriori (experience based) knowledge and much as any scientific theory that lives up to its mathematics is a good guide to future science, the moral laws that survive Kant's maxims are a good guide to future action. Likewise, when Kant's maxim of universality has been properly and rationally understood as it can and should be by rational creatures such as ourselves, even if imperfectly so, the binding effect of the duty associated with the maxim should not allow for other actions: You ought to and are duty bound to intend and act morally in such a fashion as everyone ought to intend and do in all cases.

The humanity formula can easily be considered in the light of natural rights. Since no person ought to be considered only as a means to an end, they have a certain right to be viewed as either a means and an end, or preferably only as an end in themselves. That is, a person is worth more than any means to an end ever could be. People have an inalienable worth merely by their being a rational human being. It is therefore their right as rational beings that they not be used by others as a means to an end. People, rather, are parallel ends to oneself, and all these ends have an equivalent tangible worth which cannot be stated in terms of the worth of the ends any individual

might have.

It is of interest here to consider different types of professional ethics which at times suggest levels of differentiation, that is that certain professions somehow create valuable situations which outweigh normal moral maxims. Each profession has its own sets of values and rules which naturally take place within the framework of that profession. However is it possible to reasonably argue that these contingencies should ever take precedence over normal moral maxims? "Central norms of various professions must take their place in the common moral framework that provides such overriding reasons: in situations in which these norms determine only hypothetical imperatives, in which they are normally overridden by other more stringent duties, they cannot be elevated to ultimate prominence. It is a truism that professionals, like everyone else, ought to do what is morally required of them in all circumstances," (Goldman, 1980, 9). However, Goldman is quick to point out, as Kant also often states, the imperfect nature of the rational human being, and as such there are certainly circumstances in which a strong sort of ethical differentiation takes place. Goldman goes on to consider this in terms of various professions, amongst those business. Goldman concludes with the deontological debunking of utilitarianism, that so long as rights are part of the moral equation, no aggregate utility could ever outweigh those rights in any moral calculation. Kant might merely have considered this a good example of the application of the maxim concerning humanity: "If people are not justified in imposing harms to secure conveniences, then business managers cannot appeal to desires for such conveniences to justify imposing risks or harms," (Goldman, 1980, 260).

The third version of the categorical imperative, that of autonomy, shows how this imperative is the rational result of logic and each person should be able to follow and create these rules themselves. That is, the lawmaker is oneself, and one is therefore ultimately responsible for creating maxims in accordance with the categorical imperative. The incentive for following moral laws must come from oneself, and one has a duty to oneself, humanity and rationality as such to follow these laws. A person who has learned (theoretically or practically) how to be a good friend, would feel duty bound towards that friendship and would not feel that being a bad friend was an

option of any sort. And I suggest that similarly, Kant would have us feel duty bound to his a priori synthetic categorical imperative should we come to understand it properly. Although it is a logical deduction it is not based upon experience nor is it self-descriptive, and this in itself discloses that it is not necessarily obvious to human reason (or any rational being). The Categorical imperative is always preceded by an 'ought' to reflect its commanding character (it is imperative), and yet "Imperatives say that something would be good to do or to refrain from doing, but they say it to a will that does not always therefore do something simply because it has been represented to the will as something good to do," (Kant, 1993, 413). The imperative is categorical in that it applies to all rational beings in all categories, and is an action that is willed in itself objectively, and not as a means to something else desired (this would, as mentioned earlier, be a hypothetical imperative as it is dependent upon the individual and the conditions). "An imperative thus says what action possible by me would be good, and it presents the practical rule in relation to a will which does not forthwith perform an action simply because it is good, partly because the subject does not always know that the action is good and partly because (even if he does know it is good) his maxims might yet be opposed to the objective principles of practical reason," (Kant, 1993, 414).

The final version of the categorical imperative is that of the kingdom of ends. What Kant appears to be implying here is that we must all act together in accordance with the maxims created by the legislator, which as we know from the previous section must be any particular individual as much as anyone else. These autonomous workings would be in a 'systematic connection' (Kant, 1993, 433) revealing both ends that are particular to the individual and the individuals as ends. "The practical necessity of acting according to this principle, i.e., duty, does not rest at all on feelings, impulses, and inclinations, but only on the relation of rational beings to one another, a relation in which the will of a rational being must always be regarded at the same time as legislative, because otherwise he could not be thought of as an end in himself," (Kant, 1993, 434). That is, Kant is aware that one is often drawn in a direction other than that suggested by the categorical imperative, and one must therefore be wary of these in contrast with rationality. As imperfect beings, humans have these feelings, impulses and inclinations

which are hypothetical imperatives. They are statements for actions, but we must be wary that we at the same time create a 'kingdom' that allows for a universal autonomy and pursuit of morally acceptable ends. It is our duty as rational human beings to be aware of the worth of humans as ends in themselves and afford them (and ourselves) the dignity that follows from their human condition. This human dignity is not something that can be given a price, and, as Goldman said, human rights must therefore outweigh any form of aggregate utility. "Morality is the relation of actions to the autonomy of will,"(Kant, 1993, 439), and it is any rational beings duty (which is objectively necessary in order not to contradict reason) to perform good actions which follow the inherent logic of the categorical imperative since people are imperfect creatures with many feelings, impulses and inclinations which are not necessarily good (as experience amply shows).

Similar to our previous discussions, this discussion of the Kantian Deontological Ethics was put forth in an effort to discover which core words might be useful in finding whether businesses adhere to a deontological type ethic. I herewith offer the following words as the best sources of comparison value: Universal - In that any rule (maxim) must apply to all, completely independent of circumstance; rationality: in that a moral decision follows certain logical precedent's; humanity- in that actions must be taken in the view of all of humanity, and never just one situations or person; autonomy- in that people have an inherent worth just on the basis of their dignity and rationality as human beings; duty- in that we have an obligation to follow these rules and maxims; and imperfect- in that people are prone to mistakes and misunderstandings of both the rules and their will.

Care Ethics

The fourth type of normative ethical theory I will be discussing in the scope of this paper is that of Care Ethics. Care ethics is the only ethical theory presented which is a uniquely feminist ethic, however that does not imply that it only applies to women, rather that it takes traditionally female trait of caring for others as its moral starting point. Caring is defined by Held as: “attending to and meeting the needs of the particular others for whom we take responsibility,” (Held, 2006, 10). That is, the ethics of care takes into account the dependency of people at various stages of their lives upon others, and the accountabilities we have to our particular chosen others in caring for them. A mother does not choose any child to care for, she chooses her child and she cares for her child in what she perceives to be the best manner possible or the thriving and growing of her child. This is a pressing need for a mother, and not one that she can give up easily. The child, furthermore, needs care to survive at all and therefore its life is literally in the hands of its mother.

In this, the ethics of care diverges strongly from the modern notion, of which all the other ethical theories mentioned are prone, of the ideal individual as independent, autonomous and rational. These ethical systems overlook certain aspects of human life and the reality of what most people feel called and duty bound to perform. If all actions demand ethical contemplation, then it is clear that caring for the particular other is at the very least an ethical act on the same lines as helping a stranger. Care ethicists like Held would claim that the care that is given to the particular other is of a higher standard than that given to a universal cause, although the ethics of care can be extrapolated to universal notions of justice and politics on a global level. Care ethicists would claim that an abstraction cannot claim priority over the actual claims a real situation has over one. “To most advocates of the ethics of care, the compelling moral claim of the particular other may be valid even when it conflicts with the requirement usually made by moral theories that moral judgments be universalize able, and this is of fundamental moral importance,” (Held, 2006, 11). The problem of the universalizing seems to lie in the distinction between the personal and the public spheres. The personal sphere, the home and family, has not traditionally been seen to be a situation in which

ethical behaviour can take place. Of course there have always been instances of severely unethical behaviour in the home, and Care Ethicists would suggest that there are always ethics present and that one is just as exposed to ethical circumstances at home as one is in the public sphere. However, home circumstances can not be universalized, and what applies for one family in one situation, does not necessarily apply to another in a similar situation. Families are also different from the public sphere in that not all parties involved will necessarily be equal (this is not the case in the public sphere either, when actual circumstances are taken in to account, however it is the universal ideal for relations and contracts in the public sphere, although the specifics need not be identical). Universal rules do not work in circumstances with clear inequalities (like the relationship between mother and child), and the approach of the care ethicists leans strongly towards evaluation and guidance instead of hard and fast rules.

It has therefore also been suggested that this pinnacle of care in ethics is a type of Aristotelian Virtue, and it is similar in that it is a kind of middle ground of attitudes and actions. To care for someone is both theoretical and practical, and what Aristotle's comment about theory being blind without praxis rings very true for caring as well. Furthermore, emotions are a salient force in doing and discovering the good, and can be cultivated in a similar manner to Aristotelian sentiments. Rationality and emotions must inform each other to have a completely human moral picture. Rationalistic moral theories such as Utilitarianism and Deontology reject emotions which they suggest sabotage their overarching norms and neutrality through self-absorbed, preferential, hostile and vindictive attitudes. Care ethics would suggest that these are the negative extremes on the emotional slope, and demonstrate why a cultivated emotion would allow the correct sentiments to pop up in the particular situation. It would also suggest that emotions on the other extreme, so called 'excessively good' emotions such as helpfulness and altruism, can be equally as bad as the above mentioned negative emotions both for the persons being cared for (they could be tyrannized by the process) and for the carer (who could forget to care for themselves). "The extremes of 'selfish behaviour' and 'humanity' are recognized, but what lies between these is often overlooked," (Held, 2006, 12). What the ethics of care suggests is that human

behaviour is not always selfish or altruistic, and that the notion of the individual is a rampant myth: a person's "interests are intertwined with the persons they care for," (Held, 2006, 12). However, traditional Virtue Ethics was not particularly interested in nor did it delve very far into typically female ways of being. And, for better or for worse, caring is a typically female trait and manner of seeing the world. Women are historically the carers of society, although there does not seem to be any deductive reason for this beyond their actual capacity for bearing children. There are plenty of examples of men who are equally caring, and it is therefore not necessarily the woman who demonstrates the typical caring type behaviour associated with the word mother, Care Ethics therefore defines itself as a feminist (rather than feminine) ethic. The focal point of virtue ethics is character and practice, as has been mentioned before, and although important, the relational aspect is not the focal point in Virtue Ethics. Care Ethics would propose that all people are constantly striving to maintain and stimulate real relationships between themselves and their particular other. It is this established relationship which holds the essence of moral worth in the ethics of care, and it is through this lens of the relational person that values are established. This implies that the end of an action for this form of ethics will not be another individualistic goal, but rather the actual cooperating process which strengthens the relationship. Furthermore, this relationship is not even freely entered into or chosen in any way: The ethics of care "sees many of our responsibilities as not freely entered into but presented to us by the accidents of our embeddings in familial and social and historical contexts. It often calls on us to *take* responsibility, while liberal individualist morality focuses on how we should leave each other alone," (Held, 2006, 14-15).

One particularly strong point which care ethics emphasises is that one's circumstances colour the way a situation is seen. These circumstances can be described as being in the world, and cannot be wiped away to create a *carte blanche* so as to start afresh: one is born into a certain family, in a certain country, with a certain way of being and with a certain history, amongst any other manner of ties to the world. All of these paint the way one sees circumstances and situations, which then again reflect upon how one sees other instances. "Every conscious human being has been cared for as a child

and can see the value in the care that shaped him or her; every thinking person can recognize the moral worth of the caring relations that gave him or her a future. The ethics of care builds on experience that all persons share, though they have often been unaware of its embedded values and implications, "(Held, 2006, 21).

The Ethics of Care is often compared to an Ethic of Justice. "An ethic of justice focuses on questions of fairness, equality, individual rights, abstract principles, and the consistent application of them. An ethic of care focuses on attentiveness, trust, responsiveness to need, narrative nuance, and cultivating caring relations," (Held, 2006, 15). A lot of what the ethic of care refers to here was previously thought of as instinctive, and there too by definition not moral since it wasn't a choice of any sort. And although we definitely hesitate in swallowing this assumption, what is truly interesting about it is that morality requires choice. As any carer would say, caring is all about choice and what is best for that particular person. In fact, there is a huge realm of Care Ethics that devotes itself exclusively to the amount of choice even in seemingly oppressed and manipulated situations, such as Hoagland's Lesbian Ethics. Here Hoagland specifically discusses such issues as the choice made to enter slavery by an otherwise hopeless young woman with two young children who she could not support, or the always disturbing tale of Sophie's Choice, in which only one of her two small children could be saved in a concentration camp. She demands that we recognize that there is still morality in such a pressured situation, and that people still choose what they perceive as the better option (slavery instead of starving children in one case, and a refusal to choose in the other, which is an action in itself, although the result was the same). Hoagland uses these examples to demonstrate that not only equals or the party with more power in a situation is capable of action and choices. In other words, not only equals or the superior party can act ethically. Where there is the capacity to make a choice in action, there is the capacity to choose ethically, even under circumstances of hardship or duress.

What justice does defend, which does not necessarily appear to be the focus of care, is equality and freedom. Therefore, it has been supposed by some that what an Ethics of Care lacks is justice, perhaps particularly so in that it accepts that the world and human life is set up in an unequal fashion as

one of its premises in the development of an ethic. Where a historically rationalistic ethic might acquiesce that inequality is the case, this is not the same as considering inequalities a necessary or sufficient part of an ontology. However, in Care Ethics this is precisely the case. We as people are inherently embedded and inalienable from a world where inequality is rife in every type of relationship and at every level of society. To suggest that this is not the case, a Care Ethicist would suggest, is to be idealistic about the nature of relationships between people, societies and countries at the very least, not to mention the quintessentially equal arrangement of the business contract. The very nature of good business seems in some respects to be to take advantage of a certain weakness in the other (be that production placement in the world because of salary requirements, in having the correct sort of information such that one's personal business is at the forefront of the economy, or perhaps even the statement by Marx on the nature of profit being not paying the true worth of labour). The Care Ethicist would be likely here to comment that so long as the inequality of these relationships continues in an unrecognized fashion, there will be no manner in which to ethically approach the problems adequately. Consider the relationship between a mother and child, where clearly the mother is in the position of power. Should this be a relationship of equals, or is there something to be gained by the mother being in control? What happens in situations where the mother is not in control? Clearly the nature of the mothering relationship is such that the mother should be in control of the child and not equal. However, can this type of relationship be extrapolated to business and society? Should we expect a business, which might have more control over certain resources and goods, to mother the consumers to buy the correct 'good'? Could we expect one country to accept the mothering of another wealthier country? Would we believe that either the business or the wealthier nation would not take advantage of their situation as the responsible party? Care Ethicists might suggest that the reason these situations make us instinctively uneasy has nothing to do with the nature of the inequality, which we are all aware of, but with the apparent acceptability of profiteering at the hands of another's weakness. It seems that a key ingredient of justice is lacking in this description, and that ingredient is care. In caring for another, one would want the relationship to thrive: "To characterize a

relationship as satisfactory is to say something different from saying that the persons in it as individuals are satisfied with it. It is analogous to the difference between judging that a band plays well and judging that its separate members play well,” (Held, 2006, 119). That is, we are not looking at the individual parts of something to define its success, it is the very relationship as a whole that is in focus. One cares for the relationship primarily, and not the person individuated. If the corporation cared for the relationship with consumer in this manner, or if the wealthier nation cared about the relationship with another country in this manner, would inequality have the same destructive power, or would it just be a descriptive factor about the relationship? Is the real idealization assuming that different parties in a relationship can act equally despite evidence to the contrary, or in expecting these parties to care about the relationships they foster in a responsible manner?

Justice is concerned with equality and freedom, care with relationships and collaboration. And Ruddick for one considers these notions two sides of the same coin. “Equitable caring is not necessarily better caring, it is fairer caring. And humane justice is not necessarily better justice, it is caring justice,” (Held, 2006, 16). However, the notion of justice without care is not legitimate since the reasons behind the values we associate with justice such as equality, freedom, neutrality, unbiased allotment of goods, human rights, and penalization are due to the very ability to care, to be empathic and sympathetic to the plight of others, to encourage trust, to concern ourselves with the needs of others, and to value the inherent relationship involved between all persons (both particular and general). It is not that justice is a sub-category of care, but rather that caring is a necessary condition for justice to exist. The flipside, that of care existing without justice, is clearly possible nevertheless. One need merely take into consideration the typical family structure to see that although, for example, a woman does not necessarily have the same opportunities or freedoms as a man, he may care very deeply for her all the same. This also does not thereby imply that justice is at a higher level, or somehow offers a better sort of caring - it is simply, Held states, a more just caring. That is, it is descriptive of the type of care given, rather than the pinnacle of ethics that answers all controversies. There are certainly areas in which justice will offer the best sort of ethical answer, but there are also

circumstances in which justice may well be a bit beside the point. Although we may attempt to offer people the same equality, we do not necessarily care for them and the relationship they have with us in this world. Perhaps a strengthened relationship would be a more promising avenue? (Take, for example, the continuous problem of the Roma in Europe...Does any sort of relationship even exist?) In essence what Care Ethics demands is an investment in understanding the other, as well as a response from this other, and a valuable relationship. A relationship which neither party would willingly give up because of the very nature of intermingled interests. This is no throw away ethic to be used and discarded until the next debate pops up, but an unceasing culture for life.

Similar to our previous discussions, this discussion of the Ethics of Care was put forth in an effort to discover which core words might be useful in finding whether businesses adhere to a care type ethic. I herewith offer the following words as the best sources of comparison value: Care - in that caring is the most fundamental value and emotion; relational- in that it is the relationship between people which is of primary importance; personal- in that those relations which are closest to one are of particular importance; understanding: in that emphasis is placed upon empathy and sympathy; choice- as in the mode of ethics; and feminist- in that men and women are equally capable of caring and ethics.

Pragmatism

Pragmatist philosophy appears to be an attempt to change the way we think about philosophy. It is initially interested in dropping the debate of god's existence, as it sees this as a somewhat useless discussion. But it is perhaps most particularly interested in altering the way we discuss philosophical terms such as truth, good or any other descriptive adjective that has been singled out and focused upon since Plato's initial discussions. A pragmatist firmly holds that knowing more about the nature of truth (as such, as an object) will not be helpful in the ultimate goal of being more truthful. And similarly not of the essence of the good (that which is similar in all things good) in being good. The pragmatist refuses to take part in the traditional allocation of philosophers into the categories of continental and analytical as the pragmatist would suggest that both categories submit to the initial rules and definitions set by Plato (finding essences, generalizing this essence, etc). The continental philosopher is intent on focusing whole-heartedly on statements which tell us how to live our lives in accordance with principles such as goodness while considering a stated circumstance such as rain an uninteresting truth. The analytical philosopher flips the association and considers the statement of the happening of rain an example of truth as such, while normative statements regarding how one should live are merely a reflection of emotion. And yet both remain firmly focused on the truth, the good, et al. Both parties still think there is some sort of reflection or correlation which can illuminate the human condition. The pragmatist remarks that this association tells us nothing and, "he drops the notion of truth as corresponding with reality altogether," (Rorty, 1982, xvii). The pragmatist considers this correlation to be begging the question since we are defining truth as equivalent to what we perceive, and what we perceive as reality and thus truth.

A pragmatist would not, therefore, believe there to be any ultimate truth, or good or force for which a person should be ethical or moral. However, in as much as ethics and morality is useful in attaining ends, there are values and criteria which are worth following. These are all decided upon by people, and it is meaningless to consider them or their consequences without considering people at the same time. Just as the pragmatist considers analyses of language in the abstract which do not take place in a particular

circumstance with particular people, to be empty and 'missing the point', so too a pragmatic ethics can only be considered in the particular situation with set people and an isolated problem. Our customs, habits and words shape the edges of our asserted knowledge, and we cannot escape the human condition. Our condition determines what we perceive as useful and what we choose to do, but it does not in any way correlate to any sort of ultimate reality. "For the pragmatists, the pattern of all inquiry - scientific as well as moral - is deliberation concerning relative attractions of various concrete alternatives," (Rorty, 1982, 164). That is, for the pragmatist, there is no ultimate answer to right and wrong, there is not something that is true and something that is false, there is no thing which is inherently good and another which is inherently evil. These words are a human creation and as such they evaluate and describe human situations. Without the humans present in the description, they are empty: like the milkman with no milk to deliver: without the milk, there is no milkman. The situation is not right without a human chosen definition of rightness to that specific circumstance, not true without a reason why truth is necessary, not good without the human being that is choosing to deliberately be and define the good in it. These are steps that are taken, points that are held, words that are used in order to achieve goals that are humanly designed and created. If the steps do not ultimately lead to chosen goals, they are not useful, not informative, not practical - and should therefore be open to debate and change. Any attempt to listen to some ultimate truth, good, or force, suggests the pragmatist, ends the conversation in an unproductive fashion. "Our identification with our community - our society, our political tradition, our intellectual heritage - is heightened when we see this community as *ours* rather than *nature's*, *shaped* rather than *found*, one among many which men have made," (Rorty, 1982, 166). What we as humans participate in is an error prone, fleeting human project says the pragmatist, and not some predetermined, eternal supreme purpose.

This seems to suggest relativism, that any project would be as good as any other since there is nothing ultimate by which to judge the human project. How could we possibly know what is best? And the pragmatist might answer: any decision based upon some sort of ultimate superior superhuman judgement is to a certain extent relativistic- at least in a metaphysical sense.

That is, any set of virtues might be equally good as another similar set, any set of rules as useful as another according to some higher standard, and when these sets of virtues or rules are debated it is the higher standard that is debated since theoretically it is the higher standard from which the rules follow. But when real rules are set, no-one needs a higher standard to understand why the virtues or rules would be useful. To kill is not good, not because God says so, but because it would not be a good prospering strategy for the human race. The God argument here does not explain the why of not killing, it is an abstraction of the why. Similarly, there is no God who defines the values upon which the scientific method is based, and which absolutely sets the standard for how and why science should be practiced. These scientific values (such as precision, accuracy, experimentation, reproducibility, honesty, amongst others) are to some extent relative as there is no absolute grounding for them, but were discovered to be useful through a hard practical process of trial and error. There was nothing that proved that these values are the absolute right ones. These values were humanly chosen as good pegs upon which to base science. And likewise ethical values and standards are good pegs upon which to base action. There must, pragmatically speaking, therefore be a constant conversation analysing these values and changing the values, in the event that such a change proves more useful to us as humans. That values and ideas are treated as fact, that scientific theories are treated as fact, does not mean they are fact or that they correspond to an ultimate reality as such, only that they are the most useful notions we have found up to this point in a particular practical situation. To consider fact reality mistakes the idea of finding truth with the project that is called science or with the guide to human action which is called ethics. That is, it mistakes the ultimate goal of science to be an accurate theory, or the ultimate goal of ethics to be a firm rule, while the end in both cases is actually the conversation with other similarly minded people. In both cases, there are practical applications which prove or disprove said theory or rule, and which can then reform said theory or rule. But these theories and rules are merely temporary pegs up a climbing wall of our own creation that has no purpose other than the climb. The placement of the pegs, the theories and the rules, are in this sense arbitrary, and just a way of furthering the conversation. Is the goal then to reach the top

of the wall? The top of the mountain? One universal rule from which all others will follow? The goal is quite literally the climb and the conversation, as there is no end, no ultimate truth. There is no ultimate inherent all-encompassing ethic according to the pragmatist. And yet we must continue the project of creating a contingent human ethic.

The pragmatist, as a result, must answer the traditionalist on the following: “the *practical* question of whether the notion of ‘conversation’ *can* substitute for that of ‘reason’. ‘Reason,’ as the term is used in the Platonic or Kantian traditions, is interlocked with the notions of truth as correspondence, of knowledge as discovery of essence, of morality as obedience to principle, all the notions which the pragmatist tries to deconstruct,” (Rorty, 1982, 172). And the response the traditionalist tries to give is that without these ultimate ‘reasons’, without the correspondence, without the essence, without the principle there will be no conversation. The traditionalist suggests that we would have a blank slate, and simply fall down the mountain of a worthwhile pursuit. However, the pragmatist would respond that we are aiming at something, and it is this aim that sets the conversation. It is a movement, an evolution of sorts, towards a goal rather than the goal itself that grounds the conversation. The pragmatist would refer to Isaac Newton’s famous quote of standing on the shoulders of giants, and furthermore suggest that our shoulders should also be stood upon such that ethics can continue to evolve into something more useful for humanity.

This does not suggest that some of the other normative ethical systems should not be used, nor that they are not used in a proper fashion to resolve ethical dilemmas. What it does mean is that, as with the field of science, there is a progress which takes place in ethics. Therefore, what may have been an ethically appropriate action to take one hundred years ago (or in a different country or culture) is not ethically appropriate today in our time, culture or country. This is not reflective of an ethically relativistic position of anything goes position. This does not imply that there is no right and wrong, any pragmatist would refute such a statement immediately. The pragmatist would rather say that the question has been inappropriately posed: there is no absolute right and wrong apart from what we as people consider to be right and wrong in concrete situations (in much the same way as there is no

absolute perfect creation to which animals on earth aim to evolve, rather only specific animals that have evolved to function in specific ways in specific situations). The pragmatist would be keen to suggest that ethics might evolve in a fashion similar to Kuhn's scientific paradigms. Everyone within a given paradigm would follow certain rules and agree to certain principles, but that these always contain anomalies, and ethical dilemmas, which a paradigm cannot explain since it can never be completely correspondent with reality. Nor could we as people even have some way of estimating to what extent our ideas correspond with some ideal reality. What it does suggest is that our humanly created vision of reality changes, and with it the theories and rules that maintain it as our reality. Although it is not changing into some sort of perfect understanding of the ultimate reality, it is changing into a more useful, informative and practical paradigm for what is humanly defined as useful, informative and practical. The truthfulness of any principle or thesis depends upon whom it should be true for: these notions are not relative statements of fancies and preferences nor innate perfect moral imperatives, but are pragmatic hypotheses in the conversation that searches for ideal norms in human achievements.

Pragmatism can be confused with an existentialist philosophy due to meaning and truth being humanly defined. Both schools hold that meaning is humanly created, however where existentialism relies on the individual choice of giving meaning to his or her life due to the inherent lack thereof, the pragmatist uses theories and rules inherited through history as tools, with a strong preference for those that are most useful in furthering the human project. Human achievements are not existential in nature according to the pragmatist, as they are not randomly chosen. There are manners in which humans thrive better, and these can be discovered through an analyses of the consequences of actions. These analyses of consequences are the thrust behind any pragmatic, and thus thoroughly practical, process. Existentialism, on the other hand, would have us believe that there is no value or meaning other than what the individual puts into a situation. Whereas a pragmatist would allow us to judge how well an action works for people, and if it is successful in fulfilling its purpose, the existentialist would be questioning the purpose. Pragmatism is a philosophy of finding meaning in appropriate action,

where existentialism is the philosophy of finding meaning in the absurd. The existentialists held the absurdly chosen value of freedom as their ultimate virtue in ethics. That is, the purpose of human ethics is to promote human freedom both on an individual and social plan, according to existentialist ethics. The pragmatic, of course, does not search for any ultimate goal to strive for, and rather focuses on what is most useful in the here and now contingent situation. Pragmatist ethics is an evolving animal with its sight on the niche of what practically boosts human survival.

“In philosophy of science, at least since the ‘Kuhnian turn’, it has no longer been a matter of course to differentiate sharply between the justification and discovery contexts. But in ethics, this is still very much the case. Here the entire emphasis lies upon the justification of moral judgments while scant attention is paid to discovering new, hypothetical constructions, with which to deal with emergent moral problems, “(Keulartz, Korthals, Schermer, Swierstra, 2002, 13). Ethics is so concerned with finding a grounding for its principles, ethical discussions so focused on justification, that new concepts are hardly considered. Unfortunately, in a world which moves as quickly as business and technology, this means that to some extent ethics lags behind the times. Thus, the great punch for the pragmatist is trying to see an ethical dilemma from all angles and discovering which angle, if any, is the most useful. If a particular dilemma should happen to fall outside of any ethical system, and poses a sort of ethical anomaly, here the true force of pragmatism comes to fruition. The pragmatist would press on and try to create and discover a way to deal with the dilemma, creating new systems, new vocabularies, new theories, rather than relegating it to future generations or considering it beside the point (as often happens in ethical thought experiments of the it is not our problem variety). New tools are imperative to growth and progress, and since ethical systems are merely pegs upon the climbing wall of ethical conversation, it is possible to stretch and create a new more useful peg upon which new ideas can rest.

Similar to our previous discussions, this discussion of Pragmatism was put forth in an effort to discover which core words might be useful in finding whether businesses adhere to a pragmatism type ethic. I herewith offer the following words as the best sources of comparison value: Progress - in that

ethics is evolving to meet a human demand for appropriate action, and that of focusing on development instead of justification; practical- in that pragmatism focuses on what is most useful for people; social- in that pragmatism considers people as a social group, and the conversation between these vital; non-foundationalist: in that there is no ultimate force, truth or goodness behind chosen values, reality is an illusion, and every human project is fallible; non-dualist: in that there are no two sides to objects (no appearance and essence, no practice and theory, no fact and value etc). On the other hand, this duality can be useful for practical purposes so long as it is understood to be a construct for practical purposes; scientific method- as in the mode of pragmatism, the manner in which people can discover what ethical actions are most appropriate.

Summary of Ethical Terms

Utilitarianism

Utility - in that actions should be evaluated in terms of their propensity to promote the desirable;

happiness - in that happiness is the ultimate end of all things desirable;

revisionist - in that rules can be altered to bring about a better result;

secular - in that people determine their own values and desires in setting their goals;

real- in that we should live ourselves on our own equal terms.

mathematical- in that mathematical formulas can give us the answers to ethical questions

Virtue Ethics Pegs

Ethical (or moral) - in that there are correct or higher standards (character traits) which should be followed in a manner akin to virtues (actions are not empty of content);

particular- in that each situation is considered in its singularity, and not as a result of rules for all; **discussion**- in that controversial circumstances and ideas can be contended;

Educational- in that ethical issues, ideas, practices and emotions can be learned;

wisdom- a person gains knowledge with practice and knowledge

emotional- a person's emotional response is valid, and be correctly or incorrectly expressed, as well as dulled.

justice- in that circumstances should be fair to all and lawful.

Deontological

Universal - In that any rule (maxim) must apply to all, completely independent of circumstance;

Rationality- in that a moral decision follows certain logical precedent's;

humanity- in that actions must be taken in the view of all of humanity, and never just one situations or person;

autonomy- in that people have an inherent worth just on the basis of their

dignity and rationality as human beings;

duty- in that we have an obligation to follow these rules and maxims;

imperfect- in that people are prone to mistakes and misunderstandings of both the rules and their will.

Care Ethics

Care - in that caring is the most fundamental value and emotion;

relational- in that it is the relationship between people which is of primary importance;

personal- in that those relations which are closest to one are of particular importance;

Understanding- in that in that emphasis is placed upon empathy and sympathy;

choice- as in the mode of ethics;

feminist- in that men and women are equally capable of caring and ethics.

Pragmatism

Progress - in that ethics is evolving to meet a human demand for appropriate action, and that of focusing on development instead of justification;

practical- in that pragmatism focuses on what is most useful for people;

social- in that pragmatism considers people as a social group, and the conversation between these vital;

non-foundationlist- in that there is no ultimate force, truth or goodness behind chosen values, reality is an illusion, and every human project is fallible;

non-dualist- in that there are no two sides to objects (no appearance and essence, no practice and theory, no fact and value etc). On the other hand, this duality can be useful for practical purposes so long as it is understood to be a construct for practical purposes;

scientific method- as in the mode of pragmatism, the manner in which people can discover what ethical actions are most appropriate.

Analysis of Statistics:

In considering the ethics of companies, I decided upon six main terms, and a handful of synonyms for these main terms, for each normative ethic. How companies use ethical terms was evaluated. These companies were then assessed as to whether they could be understood through a normative ethical field. There are obviously some areas where such a placement within an ethic will prove to be difficult. I specifically looked at Statoil, collecting statistics for analysis of this well-known company, and then looked at how they implement this in the real-world. Such discussions tend to progress in the wake of large ethical crises, as was shown by several examples in the chapter on the history of business ethics. This is a potential means of measuring the ethical progress of a company on an ongoing basis, measuring up the claimed ethical profile against the reality of the companies actions. In addition, I have collected statistics for several other companies, which appear in the addendum for comparative interest.

In the analysis of Statoil there was a bias towards utilitarianism and pragmatism in the Complete Data diagram on page 82 of the Addendum. This is perhaps as expected; these normative ethics are those which appear to be most embraced by the business world. Utility is clearly a word that is highly associated with the business world, as is practicality. However, one look at the Key Terms in Values and Guidelines graph on page 79 of the Addendum shows us that there is in fact no usage whatsoever in either Statoil's company values or in the ethical guidelines of the key utilitarian terms. Pragmatics is also very poorly represented in this graph, while the normative ethical field that come out at the top is Care Ethics. This is somewhat surprising considering the company's leanings according to the Complete Data Graph. The 2011 Statoil Annual Report, furthermore, does use some of the key terms associated with each normative ethic. However The Key Words in the Annual Report graph on page on page 80 shows that there is a clear weighting towards care ethics, followed by Pragmatism. If we furthermore look at the synonym usage in The Synonyms in Values and Guidelines graph on page 81, Care Ethics again comes out on top for Statoil, although here Utilitarianism suddenly appears in second place again. And finally the

synonym usage in the Synonyms in the Annual Report graph on page 83 shows that Utilitarianism and Pragmatism are the most represented in terms of synonyms of normative terms, although the distinctions are not as vast as on some of the other graphs (and in fact, here Care Ethics comes out at the bottom of Statoil's scale). It is also clear that Statoil should not fall within the category of Deontological Ethics.

Pragmatism and Virtue Ethics emerge near the top of some of Statoil's graphs, but the placement for Statoil nevertheless appears to be either Utilitarianism or Care Ethics. Or to be specific, Utilitarianism appears to be the choice when the company as a whole is taken into account, while when ethics is being deliberately discussed there is a very purposeful inclusion of terms from the normative field of Care Ethics.

Just out of interest, I will briefly discuss several other companies, although these will not be further discussed after this. Considering Telenor, we see again that according to the Complete Data Graph on page 82, Utilitarianism comes out on top. For Telenor, however, Virtue Ethics follows close on the heels of Utilitarianism. When we come to the Key Terms in Values and Guidelines Graph on page 79, Utilitarian terms are not represented at all. Care Ethics, like in the case of Statoil, come out at the top of Telenor's scale, followed by Virtue Ethics. In Telenor's 2011 Annual Report, according to the Key Words Annual Report Graph on page 80, Pragmatism provides the most commonly used key terms, followed by Utilitarianism. When we move over to synonyms, Utilitarianism again comes out on top, closely followed by deontological synonyms in the Synonyms in Values and Guidelines Graph on page 81. In the Synonyms in the Annual Report Graph on page 83, Utilitarianism comes out on top again. This suggests that despite the fact that Utilitarian values are deliberately left out of the discussion of Telenor's values, Telenor's ethics fall within the normative field of Utilitarianism. It does appear to be the case, however, that Telenor would like to be seen as a company with a basis in Care Ethics.

Next to be analysed is Hydro. In the Complete Data Diagram on page 82, Utilitarianism once again comes out on top, while Virtue Ethics, Deontology and Pragmatism come tied in second place. However, once we look at the Key Terms in Values & Guidelines graph on page 79, there is no

representation within the fields of either Utilitarianism or Deontology, and Care Ethics come out in a clear lead. Meanwhile, the Key Words in the Annual Report Graph on page 80 has the highest representation in Pragmatism, followed by Virtue Ethics. In terms of synonyms in the Values and Guidelines on page 81, Care Ethics and Utilitarianism come out with the greatest word usage, while in the Synonyms in Annual Report graph on page 83, it was weighted towards Utilitarianism again. Care Ethics again appears to be the normative system that Hydro is aiming at, while the graphs show that Hydro's ethics also fall within the field of Utilitarianism.

Sykepleieforbund has the most equal ethical term usage according to the Complete Data graph on page 82, with Care Ethics just barely coming out on top. However, when the Key Terms in Values and Guidelines graph on page 79 is taken into account, it is easy to see that Sykepleieforbundet uses a lot more ethical terms than the other companies, and that these are concentrated in the fields of Virtue Ethics and Care Ethics. In the Key Words Annual Report graph on page 80, Sykepleieforbundet has clearly landed in the field of Care Ethics in terms of Key Words. Interestingly, when synonyms are taken into account in the Synonyms in Values and Guidelines graph on page 81, suddenly deontology comes out on top, however, closely followed by Utilitarianism. Pragmatism, Virtue Ethics and Care Ethics, respectively, come out not far from each other in a middle range. Synonyms in the Values and Guidelines are much higher, while in the annual report they are far lower than the other companies. Pragmatism does have the highest representation for synonyms in the Annual Report graph on page 83. The other normative fields were not far behind, however. Sykepleieforbundet appears to be aiming at Care Ethics, but with a Virtue Ethics in a good second place. It is definitely clear, however, that Utilitarianism and Pragmatism have a place in their practical ethics.

Finally we have Oslo Kommune: according to the Complete Data graph on page 82, they focus on deontological ethics, again followed by Care Ethics. The Key Terms in Values and Guidelines graph on page 79, analysis shows that Virtue Ethics is best represented, however. The same is true for the Key Words in the Annual Report graph on page 80, which however does show an emphasis on Pragmatism as well. The synonyms in the Values and

Guidelines graph on page 81 show an emphasis on Care Ethics, while synonyms in the Annual Report graph on page 83 again show Deontology in first place. Oslo Kommune is presenting themselves as having a Care Ethic.

Statoil and the Canadian Oils Sands

Statoil's involvement in the Canadian Tar Sands in Northern Alberta is an illustration of a business dilemma. Statoil has for a long time been known as a particularly environmentally friendly and moral oil company. Not only have they been low polluters in comparison to other oil companies, but their workforce and human rights interests have been generally commendable. Therefore, many were shocked when Statoil bought into what, as Henry Waxman called it, "the dirtiest project on Earth". There are a number of sides to the debate, but the main two issues at hand are pollution and climate change versus concerns about securing future energy sources. The oil sands, which are a type of viscous and dense tar-like petroleum deposit, can go under a number of different names: tar sands, extra heavy oil, bituminous sands, unconventional oil and even crude bitumen (crude oil on the other hand refers to conventional or traditional oil from wells). The deposits are bitumen mixed with sand, clay, and water. There are many such deposits around the world, and there is a long history of humanity using them (the legendary Tower of Babel was held together with bitumen). The largest deposit of tar sands in a politically stable economy is the aforementioned one found in Alberta, Canada (the second largest is found in Venezuela). China, in particular, finds the tar sands highly intriguing and is perhaps not as concerned with either pollution or other factors involved.

The tar sands industry is said by environmentalists to produce anywhere from two to seven times more greenhouse gas per produced barrel of oil than conventional industry (America's EPA suggests that tar sands produce 82% more greenhouse gases than conventional crude), not to mention other factors such as local environmental and health issues, and the destruction of the boreal forests of Canada. Both sides of the debate agree, however, with Rebecca Ryall's statement that the "majority of carbon dioxide is created when fuel is burned in cars or factories or jets. Consumption is 78%-80% of emissions." The Association of Petroleum Producers stands by a statement that tar sands produce oil that is 5-10% worse than conventional oil when the entire lifespan of the oil is considered. Of course, if the target goal is the reduction of CO₂ emissions, as the Kyoto Protocol demands, then tar sands are a step in the wrong direction either way. It might be worth adding

that forests are a carbon sink, and that their depletion alone will increase the atmospheric levels of greenhouse gases.

However, the Oil industry presents a pretty picture of low impact extraction of oil from pits deep beneath the surface in the Albertan forests. As the deposits are anywhere from 300-500 meters below the surface, 40 meters thick and extending over several kilometres, standard open-pit mining practices cannot be used. Therefore Statoil, along with various other companies, have developed a 'new' in-situ method SAGD (Steam Assisted Gravity Drainage) for bitumen extraction which involves sending processed steam deep into the deposits. This causes an emulsion of bitumen and steam to form which can be more easily pumped up to the surface for further processing with 'light oil' to separate the water. This water is then processed such that 90% is fit to be sent down to the bitumen deposits again, while a 'small portion must be disposed of to purge the system of salt building up' (Statoil homepage). This figure is also contested by environmentalists, who insist that each barrel of oil created requires five barrels of water, and of these barrels of water only four can be recycled (that is 20%, not 10% of the water used must be purged). Since statistics, not to mention Environmental Statistics, have always been an area full of contention with spin doctors notorious for making a case for anything given any statistics, it seems wise to be aware of the extreme predictions in either direction, but to hold on to a stable middle ground estimate (or perhaps even conservative, to be on the side of the oil companies). It seems clear that few would be interested in pursuing oil in a world which has been completely environmentally destroyed. The oil would then be worthwhile only in the short-term, not to mention the wealth accumulated thereby. Can we have our cake (oil), and be healthy (environmental) too? Human psychology, however, suggests otherwise. Taking into account the extreme case of the Easter Islands deforestation, it also seems clear that people have an ability to live in denial regarding the true ramifications of their actions. Someone cut the last tree down on the Easter Islands, and likewise it seems that someone will go the mile to get that last barrel of oil. Therefore the question, rather than being of whether these oil fields should be exploited, should be who should exploit the oil fields.

On the 25th of June 2007, Statoil completed the purchase of the North

American Oil Sands Corporation (NAOSC), and was expecting the 1,110 square kilometre area to yield approximately 220,000 barrels of oil per day by the end of 2020, when Statoil expects to complete its development phases resulting from four Kai Kos Dehseh project leases. Statoil began production in early 2011 (two years after its own estimation), and is currently capable of producing 18,800 barrels per day at its Leisner Facility according to its website dated from the 11.05.2011. Statoil is earnestly researching ways to reduce the greenhouse gas emissions associated with SAGD, and states that it has a goal of reducing these emissions by 40% by 2025. Obviously, in both cases these are not short term investments, however it is worth restating that when the Kyoto agreement suggested restricting greenhouse gases to 5% below 1990 levels by 2012, an effort to cut emissions to business as usual levels or the lowering of high emissions by 40% (if the tar sands really do pollute 5-10% more than conventional oil, this means tar sands pollution levels would still be 3-6% higher than conventional oil after a 40% reduction by 2025), is simply not good enough. Statoil can be said to be supported in its purchase of the Albertan Tar Sands by the Norwegian Government (which is a 67% shareholder in the company), as the government refuses to take a stand on the issue despite its own ethical guidelines where it states in section 2 (3)(c) that severe environmental damage would be a reason to exclude investment in a company. Perhaps the Norwegian Government, and thus Statoil, simply do not see the pollution associated with the tar sands in Alberta as severe.

In purely monetary value, the Canadian Oil Sands certainly appear to be a good investment, with oil prices rising from under 60 dollars a barrel in 2005 to over 140 dollars a barrel in late 2008, to hovering around 100 dollars a barrel for the last few years. Oil prices have been rising on aggregate, and the oil sands have only recently turned into a profitable venture. Asian nations have expressed great interest in the sands, and surely there is an element of truth in the statement that a company (and a country, if we consider the Norwegian government's involvement) with a good moral history is more likely to take into consideration environmental issues. However, the fact that Canada pulled out of the Kyoto agreement altogether does throw a spanner in the works in maintaining both Canada's and Statoil's moral images. Canada would have been liable for a 14 billion dollar fee had they not pulled out of the

agreement due to their 20% increase in greenhouse gas emissions. However, it is argued that the Kyoto agreement is mute anyway since the two biggest polluters in the world, the United States and China, are not members, with China's Greenhouse emissions having increased by 200% (The Economist, 2011). In addition, Statoil was fined for water overuse and mismanagement in late 2011, as well as providing misleading statements about these events (CTVnews,2011). No excesses of pollution are said to have taken place in these instances, however. Statoil scored higher within the normative ethical field of Utilitarianism in the ethical word analysis I provided through the analysis of their website's ethical guidelines and value statements. This suggests that their ethics would be based upon what is of the greatest utility, what brings the greatest happiness, that it is an ethics that can be revised with changing times and circumstances, that it is not based upon any religious views, that it takes real events into consideration, and that it also takes into account mathematical analyses. What must be taken into account here then is the question of what is the greatest utility: energy security or preserving the environment? Does the utility of oil extracted in the tar sands outweigh other ethical concerns? Which of these two provides the greatest happiness to all those involved? Do we consider all those involved merely Alberta and the company Statoil, or do we include Alberta's nearest neighbours and the world as a whole, who are both gaining oil, easy mobility, and independence and yet are also paying for the consequences and externalities of the dirty oil business? Could there be a situation in which we are able to choose oil now, and yet upon becoming aware of unforeseen consequences, reverse policy? Should we allow for extra weight to be given to the First Nations aboriginal peoples of Alberta? Is there a realistic strategy for capturing the polluting gasses that emanate from these oil sands, or is that technology too immature?

It appears that the question must then be to figure out within which ethical field Statoil's ethical behaviour should be analysed. Is the notion of an ethical business possible, and if so is Statoil a representation of such a venture? The answer to this question requires assessment of how ethics have emerged and morphed within businesses over the preceding decades and eons. Prior to the very first ethical or business debates, most businesses

could arguably be considered to be pre-ethical, as was the rock or the lion discussed earlier in this paper. The ethical ideal to which a philosopher might aspire, is certainly not something that is agreed upon even within the oldest of ethical discussions. The fact that there is not one clear ethical framework to describe this ideal suggests an intangible, fluid and changeable ideal. An ideal that grows as mankind grows and at which one can aim. The lenses of the different normative fields merely reflect the veracity and actuality of ethics as such, while a fully and completely ethical situation remains unattainable. However, supposing this ideal could be seen as one end of a spectrum, with the other end harbouring the pre-ethical state which lacks any ethical consciousness at all, there appears to be a large grey zone of 'semi-ethical' behavior which falls rather messily within the two ends of this spectrum. I choose to call this semi-ethical no mans land 'ethicoid' (ethics-like). Statoil is ethicoid: to answer the question of whether Statoil has met their ethical expectations within their self-proclaimed values, the answer appears to be no. Statoil's actions (utilitarian/pragmatic) do not match their value choices (Care Ethics).

Clearly businesses with an ethical policy could not be described as pre-ethical, nor as having attained the unattainable. This places them somewhere within the ethicoid part of the spectrum. It is clear in the analysis that companies like Statoil see their ethical policies through their chosen (the most convenient?) lens. For a greater collective ethical consciousness and awareness, perhaps the real ideal to aspire to is truth. Hence, companies should be encouraged as far as possible to be open to the process of examining themselves through as many normative lenses and frameworks as are available to them so as to have an educating conversation such as Aristotle professed was necessary in the attainment of virtue. Transparency and openness to ethical debate and, perhaps prudently, soliciting advice from ethicists and professional philosophers would be one manner in which the ethical consciousness of business could move closer to the ethical ideal. However, we must be aware of one large pitfall. Namely, I have suggested in the course of this paper that ethical knowledge appears to go hand in hand with ethical responsibility. The more ethically aware one is, the greater one's ethical responsibility. I have suggested that it is illogical to demand ethical

behaviour from the pre-ethical situation. However, we must be careful not to allow ignorance to be the defence of the unethical. If knowledge implies responsibility, then what does this say about accountability? We should not accept the weak defence, "I simply didn't know enough". Each ethical situation must be presented as a springboard towards the ethical ideal. Business must therefore have a degree of protection through legislation to discourage regressive behaviour and in turn to allow the ethical conversation to take place in good faith.

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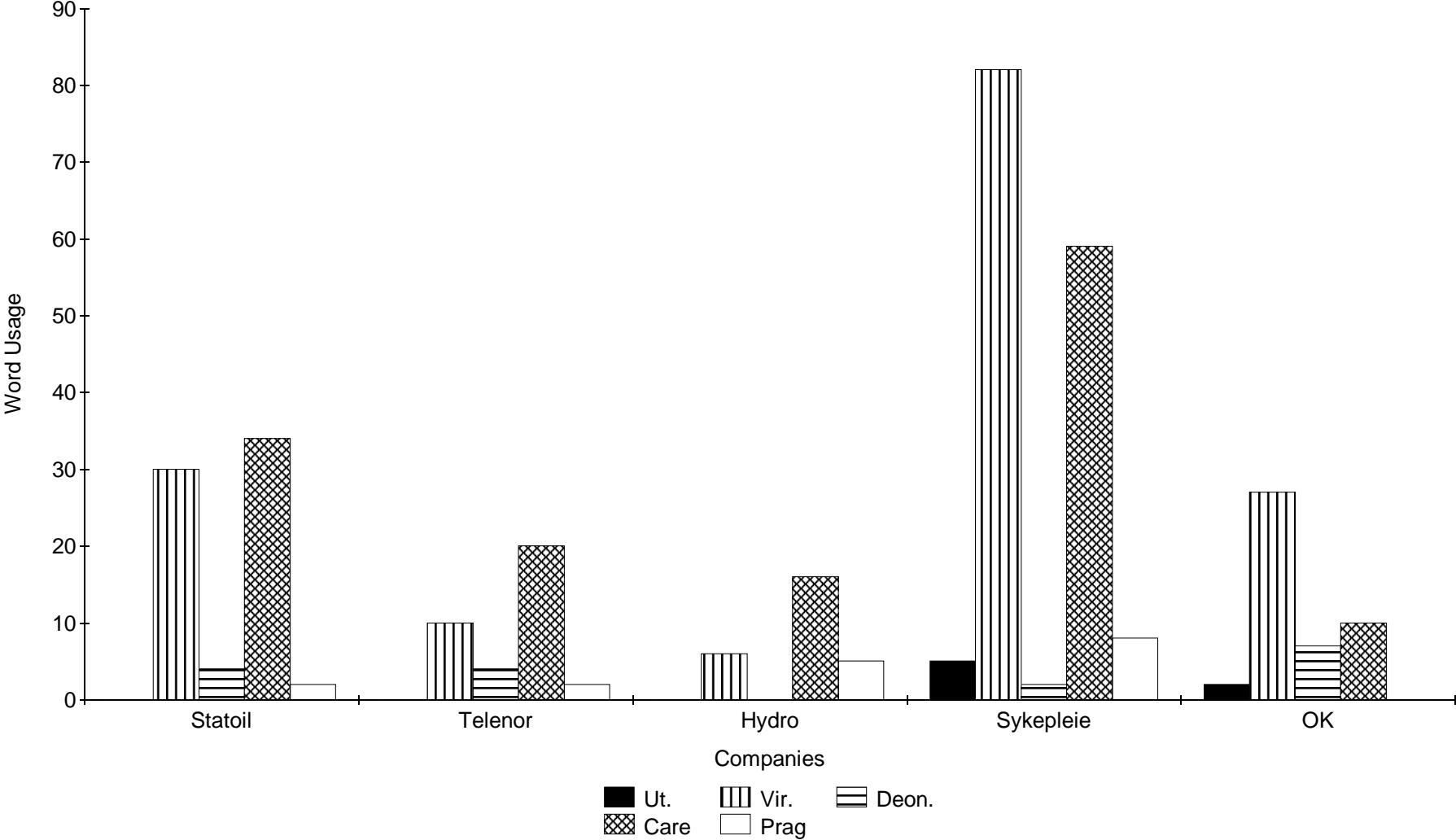
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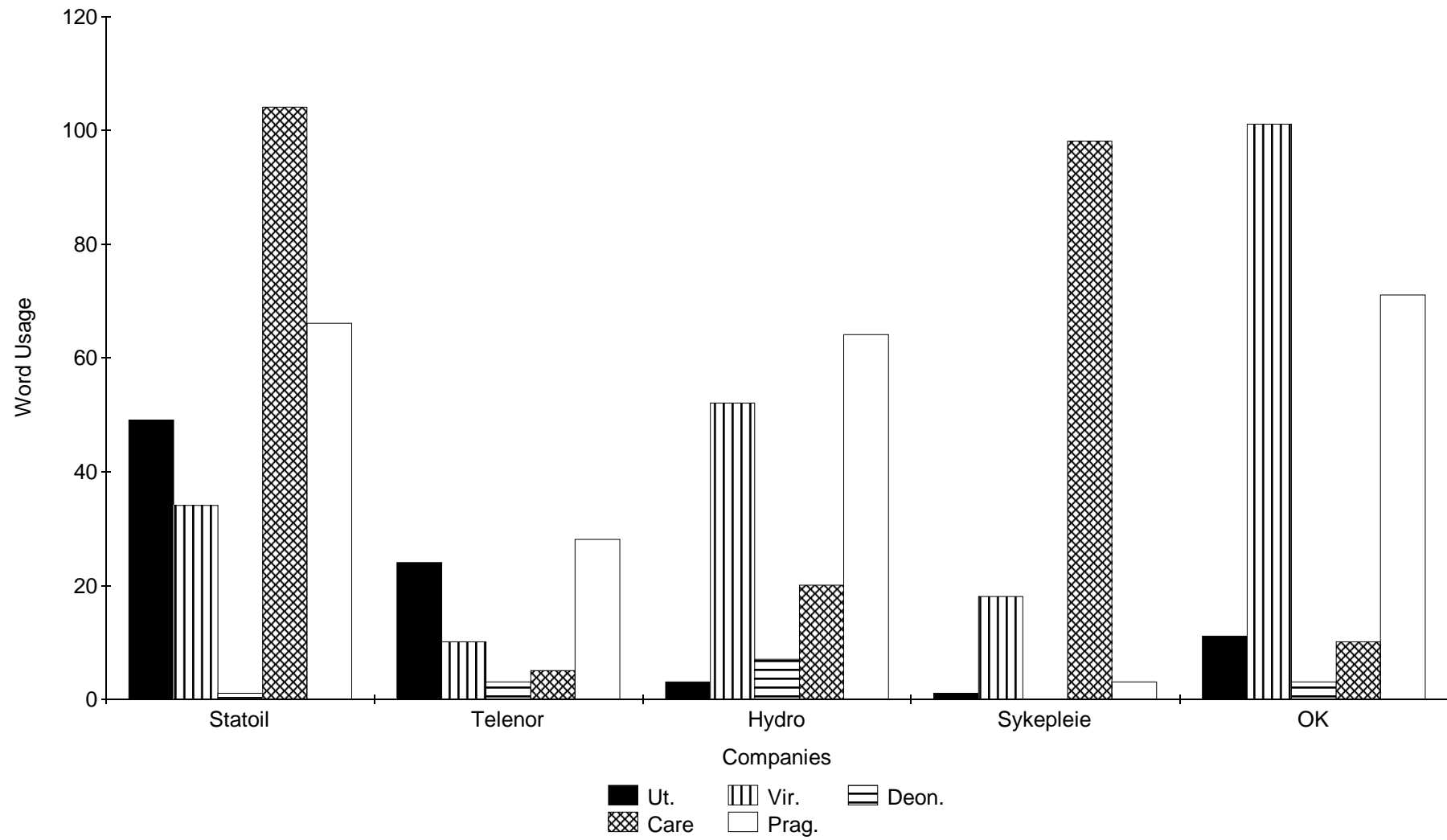
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Addendum

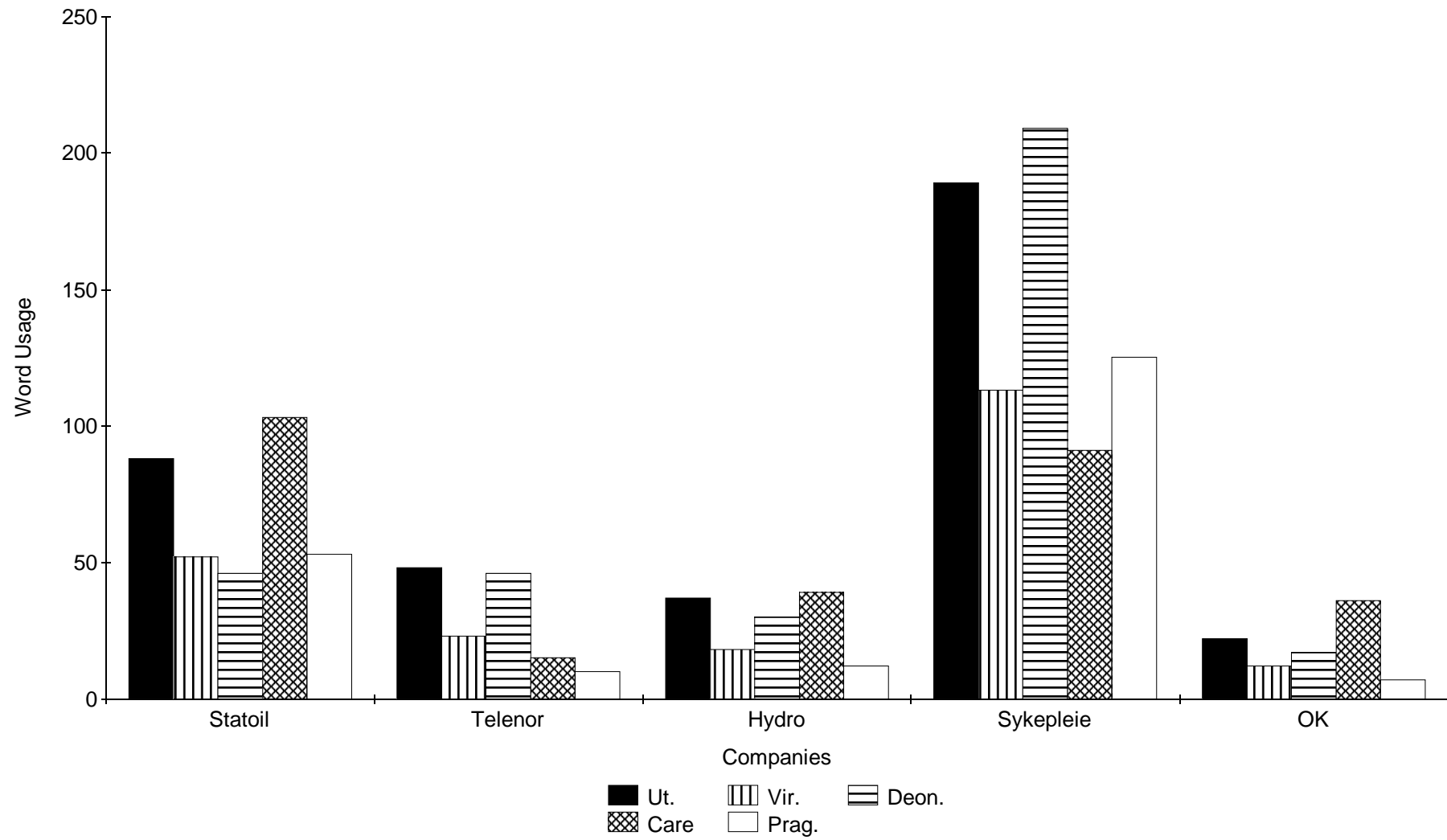
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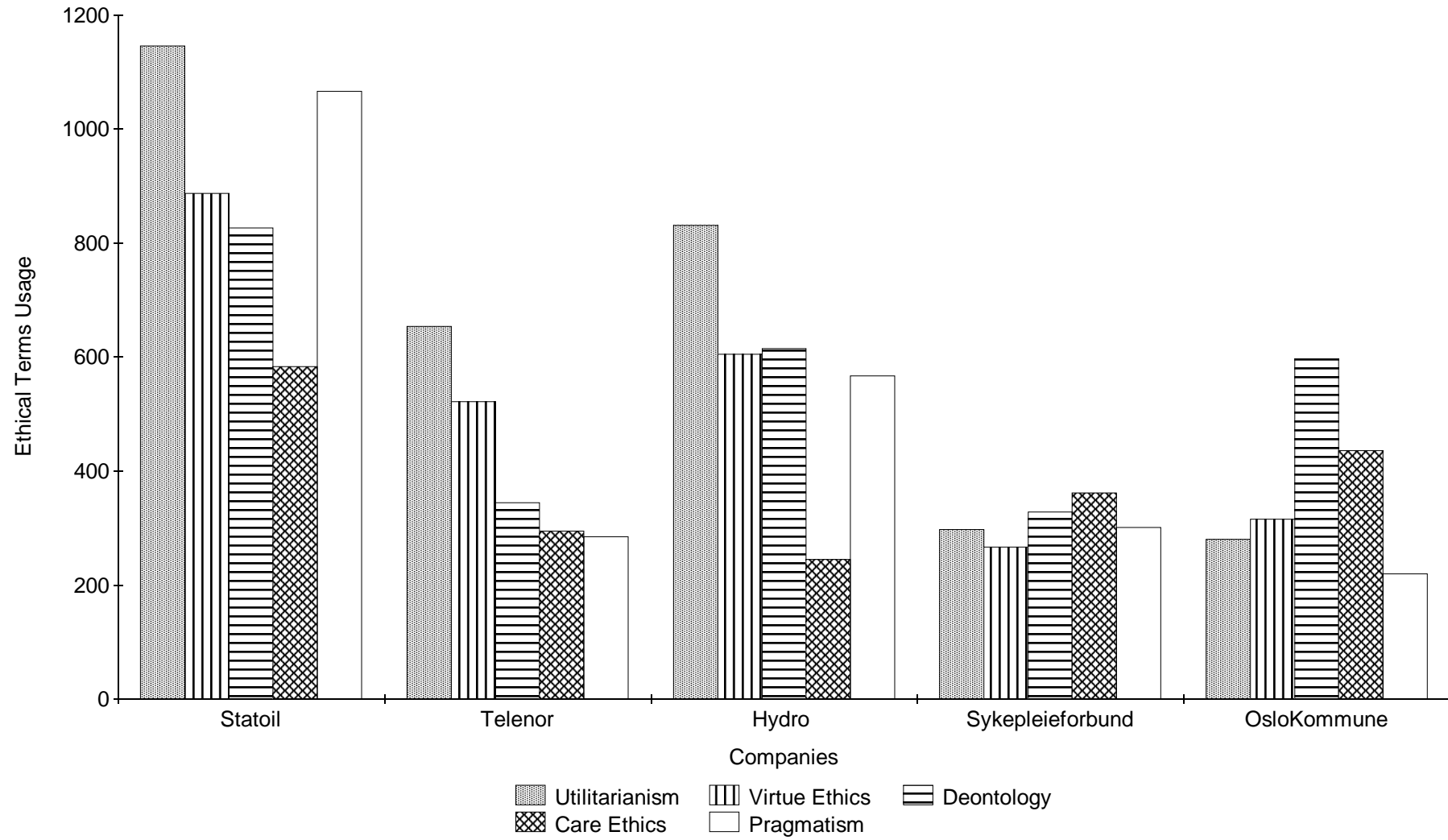
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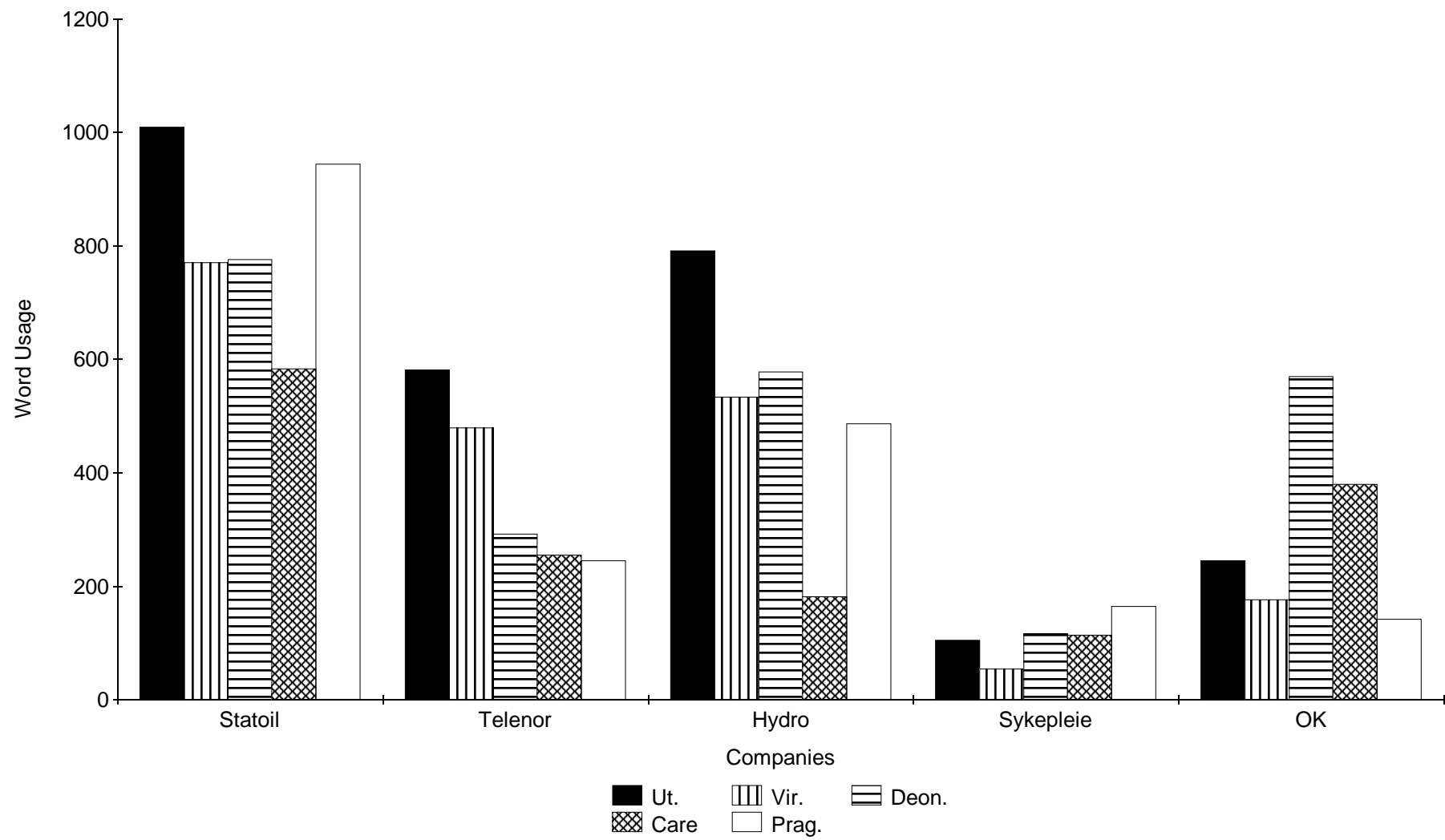
Synonyms in Values and Guidelines



Ethical Placement- Complete Data



Synonyms in Annual Report



		Statoil					
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Utilitarianism							
Utility	0	28	0	4	1	310	
happiness	0	1	0	1	0	39	
revisionist	0	3	0	2	37	216	
secular	0	23	0	3	11	79	
real	0	18	0	4	0	97	
mathematical	0	1	0	0	0	267	
point sum	0	74	0	14	49	1008	0
Virtue Ethics	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# words in annual report	Outcome of ethical dilemma
Ethical	23	28	1	2	14	61	
particular	6	10	0	1	19	98	
Educational-wisdom	0	0	0	0	0	5	
	0	4	0	1	0	101	
emotional	0	0	0	0	0	0	
justice	0	6	0	0	1	505	
point sum	29	48	1	4	34	770	0
Deontological Ethics	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Universal	0	5	0	3	0	231	
Rationality	0	10	0	2	0	4	
humanity-	0	4	0	1	0	27	
autonomy	0	3	0	1	0	213	
duty	4	10	0	0	1	239	
imperfect-	0	2	0	5	0	61	
point sum	4	34	0	12	1	775	0
Care Ethics	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Care	5	2	0	3	3	136	
relational	19	4	0	1	0	89	
personal	8	70	0	1	3	100	
Under-standing	1	5	1	2	97	9	
choice	0	4	0	1	1	170	
feminist	0	8	0	2	0	78	
point sum	33	93	1	10	104	582	0
Pragmatism	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Progress	0	0	0	4	21	572	
practical	0	11	0	1	3	93	
social	2	30	1	4	22	271	
non-foundationalist	0		0	0	0	0	
non-dualist	0		0	0	0	0	
scientific method	0	1	0	2	20	7	
point sum	2	42	1	11	66	943	0

		Telenor					
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Utilitarianism							
Utility	0	15	0	1	0	242	
happiness	0	0	0	1	0	7	
revisionist	0	0	0	0	0	217	
secular	0	20	0	1	0	27	
real	0	10	0	0	24	37	
mathematical	0	0	0	0	0	51	
	0	45	0	3	24	581	0
Virtue Ethics							
Ethical	7	1	0	1	0	6	
particular	3	7	0	0	9	26	
Educational-wisdom	0	2	0	1	0	3	
emotional	0	3	0	0	0	34	
justice	0	1	0	1	0	409	
	0	5	0	1	1	0	
	10	19	0	4	10	478	0
Deontological Ethics							
Universal	0	15	0	1	3	68	
Rationality	0	8	0	0	0	19	
humanity-autonomy	0	8	0	1	0	14	
duty	0	6	0	0	0	46	
imperfect-	4	3	0	1	0	129	
	0	3	0	0	0	15	
	4	43	0	3	3	291	0
Care Ethics							
Care	5	2	0	1	4	37	
relational	0	1	0	1	0	17	
personal	11	4	0	1	0	22	
Under-standing	4	2	0	0	1	1	
choice	0	0	0	0	0	159	
feminist	0	2	0	1	0	18	
	20	11	0	4	5	254	0
Pragmatism							
Progress	0	2	0	1	6	125	
practical	0	2	0	1	1	49	
social	1	3	0	1	21	30	
non-foundationalist	0	0	0	0	0	40	
non-dualist	0	0	0	0	0	0	
scientific method	1	0	0	0	0	0	
	2	7	0	3	28	244	0

		Hydro					
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Utilitarianism							
Utility	0	5	0	6	0	256	
happiness	0	0	0	1	0	40	
revisionist	0	0	0	1	3	177	
secular	0	15	0	1	0	90	
real	0	7	0	0	0	132	
mathematical	0	0	0	1	0	95	
	0	27	0	10	3	790	0
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Virtue Ethics							
Ethical	1	1	0	2	5	25	
particular	4	0	0	0	44	106	
Educational-wisdom	0	3	0	2	3	19	
emotional	0	5	1	1	0	52	
justice	0	1	0	0	0	1	
	0	3	0	0	0	330	
	5	13	1	5	52	533	0
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Deontological Ethics							
Universal	0	7	0	0	2	293	
Rationality	0	2	0	0	0	18	
humanity-autonomy	0	3	0	2	0	73	
duty	0	6	0	1	0	41	
imperfect-	0	5	0	2	5	105	
	0	0	0	2	0	47	
	0	23	0	7	7	577	0
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Care Ethics							
Care	5	8	1	2	2	49	
relational	0	2	0	0	0	9	
personal	7	16	1	2	1	57	
Under-standing	0	1	2	1	10	4	
choice	0	0	0	0	7	40	
feminist	0	6	0	1	0	22	
	12	33	4	6	20	181	0
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Pragmatism							
Progress	0	0	0	2	13	243	
practical	0	4	0	0	0	100	
social	1	3	0	2	38	140	
non-foundationalist	0	0	0	0	0	0	
non-dualist	0	0	0	0	0	0	
scientific method	0	1	0	0	13	3	
	1	8	4	4	64	486	0

		Sykepleieforbund					
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Utilitarianism							
Utility	0	4	0	21	0	1	
happiness	0	0	0	4	0	0	
revisionist	1	3	0	19	1	2	
secular	0	2	0	31	0	10	
real	0	3	4	28	0	20	
mathematical	0	3	0	69	0	71	
	1	15	4	172	1	104	0
Virtue Ethics							
Ethical	23	14	22	24	5	20	
particular	3	6	3	30	1	6	
Educational-wisdom	0	0	31	1	12	4	
emotional	0	3	0	29	0	23	
justice	0	0	0	1	0	0	
	0	4	0	1	0	0	
	26	27	56	86	18	53	0
Deontological Ethics							
Universal	0	1	0	22	0	2	
Rationality	0	3	0	17	0	9	
humanity-autonomy	1	7	0	3	0	24	
duty	0	2	0	54	0	14	
imperfect-	1	11	0	84	0	67	
	0	0	0	5	0	0	
	2	24	0	185	0	116	0
Care Ethics							
Care	16	7	13	19	0	26	
relational	0	2	6	4	0	52	
personal	1	5	9	28	6	15	
Under-standing	0	2	9	0	0	10	
choice	1	0	4	6	92	3	
feminist	0	0	0	18	0	7	
	18	16	41	75	98	113	0
Pragmatism							
Progress	0	0	0	25	0	35	
practical	0	2	2	77	0	73	
social	1	2	5	16	3	54	
non-foundationalist	0	0	0	0	0	0	
non-dualist	0	0	0	0	0	0	
scientific method	0	1	0	2	0	2	
	1	5	7	120	3	164	0

		OsloKommune					
	# words in texts	# similar words in ethical guidelines	# words in company values	#similar words in company values	# words in annual report	# similar words in annual report	Outcome of ethical dilemma
Utilitarianism							
Utility	0	1	1	5	4	18	
happiness	0	0	0	1	1	54	
revisionist	1	1	0	1	0	9	
secular	0	1	0	8	0	83	
real	0	2	0	0	6	16	
mathematical	0	0	0	2	0	64	
	1	5	1	17	11	244	0
Virtue Ethics							
Ethical	0	1	26	2	0	0	
particular	0	1	0	2	33	20	
Educational-wisdom	0	1	0	0	67	53	
emotional	0	1	0	2	0	91	
justice	0	1	0	1	0	4	
	0	0	1	0	1	7	
	0	5	27	7	101	175	0
Deontological Ethics							
Universal	0	1	0	2	0	104	
Rationality	0	1	1	2	1	0	
humanity-autonomy	0	1	0	2	0	355	
duty	0	0	0	2	0	33	
imperfect-	0	0	6	5	2	61	
	0	1	0	0	0	16	
	0	4	7	13	3	569	0
Care Ethics							
Care	1	2	0	11	0	108	
relational	0	2	0	5	0	64	
personal	0	1	4	2	2	156	
Under-standing	0	3	0	4	3	19	
choice	0	0	5	0	5	16	
feminist	0	1	0	5	0	16	
	1	9	9	27	10	379	0
Pragmatism							
Progress	0	1	0	1	3	101	
practical	0	3	0	1	3	5	
social	0	0	0	1	62	33	
non-foundationalist	0	0	0	0	0	0	
non-dualist	0	0	0	0	0	0	
scientific method	0	0	0	0	3	2	
	0	4	0	3	71	141	0

Sum	Statoil	Telenor	Hydro	Sykepleiefo	OsloKommune	
Utilitarianism	1145	653	830	297	279	
Virtue Ethics	886	521	604	266	315	
Deontology	826	344	614	327	596	
Care Ethics	582	294	244	361	435	
Pragmatism	1065	284	566	300	219	
	4504					
	Telenor			Statoil		
Key Terms	Statoil	Telenor	Hydro	Sykepleie	OK	
Ut.	0	0	0	5	2	
Vir.	30	10	6	82	27	
Deon.	4	4	0	2	7	
Care	34	20	16	59	10	
Prag	2	2	5	8	0	
Annual Report	Statoil	Telenor	Hydro	Sykepleie	OK	
Ut.	49	24	3	1	11	
Vir.	34	10	52	18	101	
Deon.	1	3	7	0	3	
Care	104	5	20	98	10	
Prag.	66	28	64	3	71	
Synonyms	Statoil	Telenor	Hydro	Sykepleie	OK	
Ut.	88	48	37	189	22	
Vir.	52	23	18	113	12	
Deon.	46	46	30	209	17	
Care	103	15	39	91	36	
Prag.	53	10	12	125	7	
Annual Report	Statoil	Telenor	Hydro	Sykepleie	OK	
Ut.	1008	581	790	104	244	
Vir.	770	478	533	53	175	
Deon.	775	291	577	116	569	
Care	582	254	181	113	379	
Prag.	943	244	486	164	141	